

PART I  
ELECTRONIC RETURN  
FILE SPECIFICATIONS  
FOR  
INDIVIDUAL INCOME TAX RETURNS  
TAX YEAR 1999

INTERNAL REVENUE SERVICE  
ELECTRONIC TAX ADMINISTRATION  
and  
INFORMATION SYSTEMS ELECTRONIC FILING SECTION

August 2, 1999



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## Introduction

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically via telephone lines to participating Internal Revenue Service Centers. Also covered are the formats for statement records, examples of types of records, and explanations of the acknowledgment files transmitted to electronic filers.

The File Specifications (Part I) must be used in conjunction with the Record Layouts (Part II) and the corresponding version of the Handbook for Electronic Return Originators of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will need only Publication 1345.

Publication 1345, Publication 1346, and Publication 1436 are available from the Electronic Filing Units at the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers. They are mailed automatically to applicants as appropriate, based on their intended participation. You may also call 1-800-829-3676 for additional copies of publications.

**This publication and its updates are also available on the Digital Daily web site at [http://www.irs.ustreas.gov/prod/elec\\_svs/pub1346.html](http://www.irs.ustreas.gov/prod/elec_svs/pub1346.html). In addition, they are available on the Electronic Filing System Bulletin Board System.** The Electronic Filing Bulletin Board System (EFSBBS) operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

606-292-0137

The communication software should have the following protocol:  
Full Duplex, No Parity, 8 Data Bits, and 1 Stop Bit.

## Highlights for Tax Year 1999

### New Forms

Four additional forms and one schedule will be accepted for Electronic Filing for Tax Year 1999:

Form 8582-CR	- Passive Activity Gains
Form 6781	- Gains and Losses from Section 1256, Contracts and Straddles
Form 8271	- Investor Reporting of Tax Shelter Registration Number
Form 8586	- Low Income Housing Credit
Form 8812	- Additional Child Tax Credit
Schedule J	- Farm Income Averaging

### Decommissioning of IBM Series/1

Beginning with the 1999 Participants Acceptance Testing System (PATS), the IBM Series/1 mini-computers will no longer be receiving returns; instead all returns will be received on the Electronic Management System (EMS) Front-End Processing Subsystem (FEPS) in Austin or Memphis. Transmitters will transmit returns for Andover Service Center (ANSC), Austin Service Center (AUSC) and Ogden Service Center (OSC) using their ANSC, AUSC and OSC Electronic Filing Identification Numbers (EFINs) or Electronic Transmitter Identification Numbers (ETINs) as appropriate, to the Austin Service Center (AUSC). Likewise, they will transmit returns for Cincinnati Service Center (CSC) and Memphis Service Center (MSC) using their CSC and MSC EFINs and ETINs to the Tennessee Computing Center (TCC) in Memphis. Returns will be pre-processed in either AUSC or TCC and routed to the appropriate UNISYS processing device for each service center. Returns will continue to be owned and numbered by their e-file original home service center. Returns are not to be transmitted using AUSC or MSC EFINs or ETINs unless they belong to either AUSC or MSC since this will cause delays in processing and workload imbalances. All inquiries regarding transmission, rejects, problems, PATS should be directed to ANSC, AUSC, CSC, MSC, or OSC as appropriate.

### Discontinuation of Bisynchronous Protocol

Beginning with PATS 1999, the bisynchronous protocol will no longer be supported. Instead filers are directed to choose asynchronous file transfer protocols or other high-speed protocols, as described in Section 1.01.

### **Editorial Changes**

Changes made for Tax Year 1999 are noted by a single vertical bar in the right margin (|). Deletions are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted to the Electronic Filing Bulletin Board System.

See Publication 1346 Part III for Highlights for Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Publication 1346 to:

Internal Revenue Service  
**Corliss N. Brooks, OP:ETA:O:E, NCFB C4-275**  
5000 Ellin Rd.  
Lanham, MD 20706

Please send any comments or suggestions regarding Sections 1-3 to:

Internal Revenue Service  
**Carolyn E.N. Davis, OP:ETA:O:S, NCFB C4-187**  
5000 Ellin Rd.  
Lanham, MD 20706

Please send any comments or suggestions regarding Section 12 of Part I to:

Internal Revenue Service  
Federal/State Electronic Filing Program  
Beatriz Gavilan, OP:ETA:O:P, NCFB C4-266  
5000 Ellin Rd.  
Lanham, MD 20706

## Section 1 - Data Communications

Most Electronic Filers will transmit over the Public Switched Telephone Network to the Austin, TX or to the Tennessee Computing Center in Memphis.

**NOTE:** In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), **also known as the Electronic Management System (EMS)**, at TCC to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). **In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS.** Beginning with processing year 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and **in 1999 phased out the IBM Series/1.** Beginning with PATS 1999, the IBM Series/1 mini-computers will be retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Center (OSC). Instead of installing the new FEPS in these centers, the following transmission rules apply:

Returns using ANSC EFINS and ETINS must be transmitted to the AUSC.  
Returns with AUSC EFINS and ETINS must be transmitted to the AUSC.  
Returns with CSC EFINS and ETINS must be transmitted to the TCC.  
Returns with MSC EFINS and ETINS must be transmitted to the TCC.  
Returns with OSC EFINS and ETINS must be transmitted to the AUSC.  
After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines. Returns will continue to be numbered and owned by the original home service centers. Returns are not to be transmitted as if they were AUSC or MSC EFINS or ETINS, unless they should belong to AUSC or MSC since this will cause delays in processing and workload imbalances. All inquiries regarding transmission, rejects, problems, PATS should be directed to ANSC, AUSC, CSC, MSC, or OSC as appropriate.

**NOTE:** Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at **either AUSC or TCC.** They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocols, such as FTP, on 56kbs or ISDN lines at either AUSC or TCC. For more information and approval, contact:

Internal Revenue Service  
**ATTN: Darryl Giles**  
**EMS Development Section**  
**IS:S:SP:I:EMS**  
**NCFB A5-357**  
5000 Ellin Rd.  
Lanham, MD 20706

**NOTE:** The IRS systems are designed to handle large **volume** transmissions. The practice of transmitting many small batches saturates the indices and **degrades the systems.** Dial-up transmitters should file no more than 500 returns in one transmission. If fewer than 500 returns are to be transmitted, they should be filed not more than **once per drain.**

**Dedicated, leased line filers may file up to 999 returns per transmission ; if less than 999 returns, file once per drain. Transmitters using high-speed protocols may file more than 999 returns per transmission.** Peak filing occurs around the "drain" times, which are posted on the Electronic Filing Bulletin Board System.

(606) 292-0137 - not a toll-free call).

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (FEPS)

#### 1. Asynchronous (Async) Communications Specifications

The FEPS support the following:

##### a. Line Speeds

1200 - **56,000** bps

**Note: IRS recommends the fastest speed possible to reduce transmission times and costs.**

##### b. Modems

All Dial-up modems must be Hayes-compatible. All leased-line async modems must be the same at both the IRS and the transmitter sites.

##### c. File Transfer Protocols (IRS Code in parentheses)

- (1) XMODEM-CRS (C, c)
- (2) XMODEM Checksum (X, x)
- (3) XMODEM-1K (K, k)
- (4) YMODEM-G (G, g)
- (5) YMODEM-Batch (Y, y)
- (6) ZMODEM (Z, z)

Transmitters may use any telecommunications software if it is compatible with the above file transfer protocols.

##### d. Character Codes

American Standard Code for Information Interchange (ASCII)

##### e. Industry Standards

- (1) Data
  - (a) Industry Standard 103
  - (b) Industry Standard 212A
  - (c) ITU-T V.22
  - (d) ITU-T V.22 bis
  - (e) ITU-T V.32
  - (f) ITU-T V.32 bis
  - (g) ITU-T V.34
  - (h) ITU-T V.34
  - (i) **ITU-T.V.90**
- (2) Error Control
  - ITU-T V.42
- (3) Data Compression
  - (a) ITU-T V.42 bis
  - (b) MNP 5

**NOTE:** IRS does offer ZMODEM data compression.

- (4) Error Compression
  - MNP 2-4

##### (5) Duplex

New communication software usually defaults to full duplex, but older software may prompt for duplex, in which case, you should response with "full".

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

#### 2. Trading Partner/Transmitter Interface (TPI)

The Trading Partner/Transmitter Interface (TPI) of the **Front-End Processing Subsystem (FEPS)** has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI prompts and messages are in upper/lower case, while the EFSI prompts and messages are in upper case. At any time while responding to a prompt, including entering the login identification and password, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("**Ctrl**") and "**h**" keys). All responses may be in upper or lower case EXCEPT the **password**, which is **case-sensitive** and must be entered with the exact case as it appears in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the right bracket "]".

#### 3. Asynchronous Communications Transmitter Interface

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the line feed "<lf>" character, which typically can be generated by simultaneously entering the Control ("**Ctrl**") and "**j**" keys. This alerts the Operating System to transmit either an ASCII or EBCDIC login prompt.

**NOTE:** The UNIX FEPS machines at AUSC and TCC will automatically send operating system and machine information after the login. An example of an incorrect password scenario below shows UNIX system information.

#### 4. Normal Asynchronous Transmission

**Boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "**<cr>**" from the transmitter.

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

#### Normal Async Transmission Example:

```
<lf><cr><lf> 1
U.S. DEPARTMENT OF TREASURY  INTERNAL REVENUE SERVICE SYSTEMS<cr><lf>
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL PENALTIES<cr><lf>
<cr><lf>
System Name: tccdaf01<cr><cr><lf> 2
<cr><cr><lf>
login: 12345<cr><cr><lf> 3
Password:<password><cr><cr><lf> 4
UNIX System V/386/486 Release 4.0 Version 3.0<cr><lf> 5
tccdaf01<cr><lf>
Copyright © 1984, 1986, 1987, 1988, 1989, 1990 AT&T<cr><lf>
Copyright © 1987, 1988 Microsoft Corp.<cr><lf>
Copyright © 1990, NCR Corp. <cr><lf>
All Rights Reserved<cr><lf>
Last Login: Tue Apr 25 10:05:23 on term/01s<cr><lf> 6
<cr><lf>
<cr><lf>
FILE TRANSFER PROTOCOL INDICATOR: [X] Z<cr><cr><lf> 7
<cr><lf>
<cr><lf>
ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N] Y8<cr><lf>
<cr><lf>
ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO RECEIVE9<cr><lf>
<cr><lf>
TRANSMISSION SUCCESSFUL TO EFS - Syyyyymmddhhmmss.xxxx10 - mmddyyyy-hhmmss11 -
eeeeennn12<cr><lf>
```

- <sup>1</sup> The <lf> signals the FEPS to read, interpret, and send appropriate EBCDIC or ASCII "login".
- <sup>2</sup> "ausdafnn" or "tccdafnn" - FEPS at AUSC or TCC.
- <sup>3</sup> Note the space after "System Name:". -
- <sup>4</sup> Note the login user id is the 5-digit ETIN. Note the colon after "login:". -
- <sup>5</sup> Password is 6-8 alphanumeric characters, case-sensitive.
- <sup>6</sup> The UNIX copyright information will print.
- <sup>7</sup> UNIX will also print information on the last time a failed and successful login occurred. See examples below.
- <sup>8</sup> The File Transfer Protocol from the Transmitter Profile Data Base (TPDB) is in brackets and can be overridden in each transmission by entering a different protocol indicator, but does not automatically change the TPDB. Entering a carriage return accepts the default. Valid values are C, c, G, g, K, k, X, x, Y, y, Z, z.
- <sup>9</sup> Acknowledgment files will be transmitted from FEPS after transmitter enters "Y" or "y", followed by a carriage return "<cr>".
- <sup>10</sup> Transmitter sends returns, if there are any. Transmitter has 60 seconds to begin file transfer before being disconnected.
- <sup>11</sup> **The Global Transaction (GTX) Key** generated by UNIX
- S = EDAF System ID
- YYYY = Year, Year, Year, Year
- MM = Month, Month
- DD = Day, Day
- hh = hour, hour
- mm = minute, minute
- ss = second, second
- xxxx = microseconds

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

- <sup>11</sup> The FEPS also sends time/stamp information in the older format:
- mm = month, month
  - dd = day, day
  - yyyy = year, year, year, year
  - hh = hour, hour
  - mm = minute, minute
  - ss = second, second
- <sup>12</sup> **The official EFS file name that will be used in the ACK File:**
- eeeeee = 5 digit ETIN
  - nnn = 3 digit sequence number of your transmission.

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

The Transmitter Profile Data Base (TPDB) keeps track of the sequence number **for the ETIN to date**. The combination of the ETIN and sequence number is the File Name on the EFS System. The file name is linked to your acknowledgment files and can be searched by the Help Desk Staff to research the status of a transmission.

The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. However, the Acknowledgment File Name continues to be the EFS File Name of ETIN and sequence number.

#### 6. Incorrect Password Scenario

If the user enters an incorrect ETIN or incorrect password three times, the system will disconnect. Each occurrence will generate a "**Login incorrect**" message, except for the third time, in which case, the EFS will generate an Error Acknowledgment file, which will be transmitted the next time the transmitter logs in to the system. Immediately after the next successful login, the transmitter will also receive a message regarding each previous failed login attempt. See the following examples.

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

#### Incorrect Password Example:

```
<lf><cr><lf>
U. S. DEPARTMENT OF TREASURY  INTERNAL REVENUE SERVICE SYSTEMS<cr><lf>
UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL PENALTIES<cr><lf>
<cr><lf>
System Name: tccdaf01<cr><cr><lf>
<cr><cr><lf>
login: 12345<cr><cr><lf>
Password:<passwords><cr><cr><lf>  1
Login incorrect<cr><lf>  2
login: 12345<cr><cr><lf>
Password:<password><cr><cr><lf>  3
    ---failed login attempt: Tue May 2 15:03:18 on term/01s<cr><lf>
    ---failed login attempt: Wed Jun 21 09:15:16 on term/01s<cr><lf>  4
UNIX System V/386/486 Release 4.0 Version 3.0<cr><lf>  5
tccdaf01<cr><lf>
Copyright © 1984, 1986, 1987, 1988, 1989, 1990 AT&T<cr><lf>
Copyright © 1987, 1988 Microsoft Corp.<cr><lf>
Copyright © 1990, NCR Corp. <cr><lf>
All Rights Reserved<cr><lf>
Last Login: Tue May 2 11:13:41 on term/01s<cr><lf>  6
<cr><lf>
<cr><lf>
FILE TRANSFER PROTOCOL INDICATOR: [X]  z<cr><cr><lf>
<cr><lf>
<cr><lf>
ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]  Y<cr><cr><lf>
<cr><lf>
ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO RECEIVE<cr><lf>
<cr><lf>
TRANSMISSION SUCCESSFUL TO EFS - A199506210903044.987 - 06211995-093112-
12345004<cr><lf>
```

- 1 Incorrect password is 9 bytes long. Must be 6-8 characters and be valid for login ETIN.
- 2 "Login incorrect" message will appear for two incorrect attempts. If the third attempt is not successful, the transmission will be disconnected. The next time the transmitter logs on, an Error Acknowledgment File will be transmitted with the error message "MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED".
- 3 Correct password.
- 4 The UNIX FEPS machine will send " --failed login attempt ..." after successful login for each failed login since last successful logon. -
- 5 UNIX FEPS machine and operating system information will appear. -
- 6 UNIX Operating System informs transmitter about last successful logon.

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

#### 7. Suspended Transmitter

If a transmitter has been suspended from Electronic Filing, after successful login, the filer will receive the message "**SUSPENDED TRANSMITTER / ETIN<cr><lf>**".

#### 8. Invalid File Transfer Protocol Indicator (FTP)

During Participants Acceptance Testing, transmitters are requested to indicate to the Help Desk the File Transfer Protocol (FTP) they intend to use. The FTP is stored in the Transmitter Profile Data Base (TPDB). When the EFS prompts the user for the FTP indicator, the FTP from the TPDB appears in square brackets. The cursor will appear after the right bracket, so the transmitter can enter a carriage return "<cr>" to accept the default value. If a different FTP is being used for the current transmission, the transmitter must respond with a single character for one of the permitted FTP's, followed by a carriage return "<cr>".

**NOTE:** This override does not replace the value in the TPDB.

If no FTP is present in the TPDB, a blank will appear in the square brackets. In the space after the right bracket, the transmitter must enter a valid FTP from the list found under Asynchronous Specifications. **NOTE:** Entering the FTP during transmission does not modify the TPDB. If the transmitter enters an incorrect value when there is no default value present, the EFS generates the message "**INVALID FILE TRANSFER PROTOCOL - TRY AGAIN<cr><lf>**".

This message will appear after the second invalid attempt. After the third invalid attempt, the EFS will disconnect the transmitter and generate an Error Acknowledgment containing the error message "**MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED**", which will be transmitted the next time the transmitter logs on to the system.

To change or add the FTP to the TPDB, call the Help Desk Staff at **ANSC.**

-  
-

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the line feed "<lf>" character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "j" keys. This alerts the Operating System to transmit either an ASCII or EBCDIC login prompt.

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

#### 9. Logon Validation Specifications

**Boldface** text indicates information sent by the FEPS. -|

- a. After dialing the FEPS, enter the line feed character "<lf>" -|  
(typically generated by simultaneously entering control ("Ctrl")  
and the letter "j" key).

<lf>

The FEPS will determine if this is EBCDIC or ASCII in order to send -|  
back the appropriate character code in all prompts and messages.  
The first message the FEPS will send is the following: -|

<cr><lf>U.S. DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE  
SYSTEMS<cr><lf>UNAUTHORIZED USE MAY RESULT IN CIVIL AND/OR CRIMINAL  
PENALTIES<cr><lf>  
System Name: tccdaf01<cr><cr><lf> tccdaf01 or tccdaf02 or ausdaf10,  
etc. |  
<cr><cr><lf>  
login: (Note one blank after the colon. This prompt is lower case.)

If no response is received from the FEPS within 60 seconds and the -|  
line was disconnected, call the Help Desk.

- b. Enter the Electronic Transmitter Identification Number (ETIN) followed -|  
by a carriage return <cr>.

12345<cr>

The system will echo with:

<cr><lf>

**NOTE:** The ETIN entered here in the login must agree with the ETIN used  
in the TRANA.

- c. After the ETIN is entered, the system prompts with:

**Password:**passwords (No blank follows the colon. Note the prompt is  
upper/lower case.)

The password is case sensitive. It must be entered exactly as issued  
by IRS. If the password in combination with the ETIN is not valid,  
the following message is sent back to the Transmitter:

**Login incorrect**<cr><lf> The password entered above exceeds the number  
of allowable characters.

If the third attempt at entering either the ETIN or Password is  
incorrect, no message will be sent, and the line will be disconnected.  
The next time the transmitter logs on, the following Communications  
Error Acknowledgment File will be sent:

**MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED**

## Section 1 - Data Communications

### .01 IRS Front-end Processing Subsystem (Continued)

- d. After passing correct ETIN and Password validation, the FEPS will respond with messages regarding previous incorrect login attempts since the last successful login. -|

--failed login attempt: (Date and time will be given. Note the message is preceded by three blanks and two hyphens and is lower case. This message is not 80 bytes. This message will be followed by <cr><lf>.) -|

- e. UNIX System information will be sent to the transmitter automatically by the FEPS. The FEPS will send information about the last successful login. -|

**Last login:** (Date and time will be given. This will be followed by three sets of <cr><lf>)

<cr><lf>  
<cr><lf>  
<cr><lf>

- f. If the Transmitter's ETIN is suspended from acceptance into the FEPS, the following message is sent back to the Transmitter, and the line is disconnected:

**SUSPENDED TRANSMITTER / ETIN<cr><lf>**

- g. The next prompt after entering the password for asynchronous filers is:

**FILE TRANSFER PROTOCOL INDICATOR: [ ]**

If the File Transfer Protocol (FTP) is blank AND an incorrect FTP is entered, the following message is sent back to the Transmitter:

**INVALID FILE TRANSFER PROTOCOL - TRY AGAIN**

If the third attempt is invalid, the transmitter will be disconnected. If the Transmitter Profile Data Base (TPDB) contains an FTP, the FTP will appear within the brackets. To override the default, enter a valid FTP in either upper or lower case, which will be used for that session only. If an invalid protocol is entered, the system will assume that the default is to be used.

- h. If the third attempt at entering the FTP is incorrect, no message will be sent, and the line will be disconnected. The next time the transmitter logs on, the following Communications Error Acknowledgment File will be sent:

**MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED** -|

- i. The system is now ready to send Acknowledgment Files. -|
- j. Each online message sent by the FEPS is 80 characters in length, so if less than 80, it is padded with blank(s), except for the FEPS "failed login attempt". -|
- k. Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by his/her long-distance carrier for an inactive open line.

## Section 1 - Data Communications

### .02 Receiving the Acknowledgment File

1. After the FEPS has verified that the transmitter is an authorized user - and after a VALID logon, the following messages are sent from the FEPS - back to the transmitter:

**ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]**

**NOTE:** The default is N. To receive acknowledgment files, you must enter "Y" or "y", followed by carriage return "<cr>" to override. If not, you will be disconnected **because it is a requirement of IRS e-file to pick up ACK Files timely**. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

**TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE**

2. If an Acknowledgment File (ACK File) for a previous transmission of electronic returns or any Communications Error Acknowledgment File from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files. **See 7.02 below regarding the transmission of ACK files.**
3. If the transmitter has no ACK File(s) or Communications Error ACK File(s) from previous transmissions, the FEPS will transmit a standard "Dummy" - Acknowledgment File with the following message:

**THIS IS A DUMMY ACKNOWLEDGMENT FILE**

4. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates.
5. Each file of electronic returns transmitted to the Service will normally be acknowledged within two workdays of receipt.
6. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns that were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the appropriate service center for assistance.
7. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. If no ACK File is received, call the Help Desk to be sure that there is not a processing delay.

Any electronically transmitted return that is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.

## Section 1 - Data Communications

### .02 Receiving the Acknowledgment File (continued)

8. When a return has been rejected after three attempts, contact the appropriate service center's Electronic Filing Unit Help Desk for assistance.
9. NOTE: If using XMODEM and any other YMODEM protocol, the Acknowledgment Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP record to find each Acknowledgment File.
10. NOTE: If using YMODEM-Batch (FTPI "y" or "Y"), then the Acknowledgment Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the EOT character. If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
11. NOTE: If using ZMODEM, Acknowledgment Files are sent separately within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files. The IRS system will supply the File Name (ETIN plus sequence number) to the transmitter at the end of the "Successful Completion" message.
12. For problem transmissions, see Section 1.04 on Communications Error ACK files.
13. For information on how to read the Acknowledgement File, see Section 3.01.
14. For information on how to batch return transmission files and match them with ACK files, see Section 3.04.

## Section 1 - Data Communications

### .03 Transmitting Returns

1. When the ACK File transmission is completed, the following message will be sent to the transmitter:

**ACKNOWLEDGMENT FILE TRANSMISSION COMPLETE - EFS READY TO  
RECEIVE<cr><lf><cr><lf>**

**NOTE:** Once this message is sent, the FEPS will wait to receive a transmission. If a transmission is not started within 60 seconds, the line will be disconnected and the following Communications Error ACK will be transmitted the next time the transmitter logs on: -|

**NO TRANA RECORD RECEIVED**

2. Immediately after receiving the ACK File(s), the transmitter must transmit the return records in the following sequence:
  - a. Transmitter records: TRANA and TRANB. These records identify the transmitter.
  - b. Tax Return records: See Part II Record Layouts for exact identifications for the return (RET), schedules (SCH), forms (FRM), statements (STM), state records (ST ), and summary record (SUM).
  - c. RECAP record: The RECAP summarizes the transmission and is similar to the "trailer" of a file.

Only one transmission can be sent during a logon session. This sequence will be repeated for each batch of returns submitted in subsequent sessions.

3. If the TRANA or TRANB is not present, the transmission will be disconnected. The following message will appear in a Communications Error ACK the next time the transmitter logs on to the FEPS: -|

**NO TRANA RECORD RECEIVED or  
NO TRANB RECORD RECEIVED**

4. If no RECAP is received, the transmitter will be disconnected, and the following error message in the Communications ACK File will be sent:

**NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM**

## Section 1 - Data Communications

### .03 Transmitting Returns (continued)

5. If the TRANA, TRANB, or RECAP is not equal to 120 bytes or has embedded pound signs (" # ") instead of blanks, the transmitter will be disconnected. The following message will appear in a Communications Error ACK the next time the transmitter logs on to the FEPS: - |

**INVALID TRANA: WRONG LENGTH OR EMBEDDED # or**

**INVALID TRANB: WRONG LENGTH OR EMBEDDED # or**

**INVALID RECAP: WRONG LENGTH OR EMBEDDED #**

6. If multiple TRANA or TRANB records are received, the transmitter will be disconnected, and the following message will appear in the Communications Error ACK the next time the transmitter logs on:

**MULTIPLE TRANA/TRANB RECORDS DETECTED**

7. All returns in a transmission must be owned and numbered by one of the following Electronic Filing Service/Computing Centers, and the appropriate Site Designator code must be entered in the 74th position of the TRANA record. **Even though the returns are being transmitted to one of two sites (AUSC or TCC), each SC has a separate node on the FEPS:** |

<u>Center</u>	<u>Code</u>
Andover	<b>C</b>
Austin	<b>E</b>
Cincinnati	<b>A</b>
Memphis, TN	<b>D</b>
Ogden	<b>B</b>

If the Site Designator is incorrect, the transmitter will be disconnected, and the following message in a Communications Error ACK File will be sent the next time the transmitter logs on to the system:

**INVALID PROCESSING SITE DESIGNATOR. A=CINCINNATI, B=OGDEN, C=ANDOVER, D=MEMPHIS, E=AUSTIN**

8. When the transmission of the electronic file of returns is complete, the following message from the FEPS is sent and the transmitter is disconnected:

**TRANSMISSION SUCCESSFUL TO EFS - SyyyyyMMDDhhmmss.xxxx -  
mmddyyyy-hhmmss-eeeeennn<CR><LF>** |

## Section 1 - Data Communications

### .03 Transmitting Returns (continued)

**NOTE:** The above acronyms and symbols have the following meanings:

S	-	FEPS ID
YYYY	-	Year, Year, Year, Year
MM	-	Month, Month
DD	-	Day, Day
HH	-	hour, hour
MM	-	minute, minute
SS	-	second, second
xxxx	-	microseconds
eeee	-	The 5-digit ETIN used
nnn	-	The TPDB-generated file sequence number for this transmission

**NOTE:** The ETIN plus the sequence number is the File Name of your transmission while it is stored on the FEPS. It is used to link the ACK File for this transmission. Please note these numbers, which will assist the Electronic Filing Help Desk in case of a problem or if questions arise concerning that particular transmission.

9. If the TRANA PRODUCTION-TEST CODE field is blank, does not equal "P" or "T", or does not match the database profile, the transmission will be disconnected. The following message will appear in a Communications Error ACK File the next time the transmitter logs on to the FEPS:

**INVALID PRODUCTION-TEST CODE. P = PRODUCTION, T = TEST or**

**PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE**

10. If the TRANA TRANSMISSION TYPE CODE field is anything other than "blank", "D", or "O", the transmission will be disconnected. The following message will appear in a Communications Error ACK File the next time the transmitter logs on to the FEPS:

**INVALID TRANSMISSION TYPE CODE**

## **Section 1 - Data Communications**

### **.03 Transmitting Returns (continued)**

11. The transmitter will be disconnected if the number of "1040 PG01" counts within a return transmission file does not match the "Total Return Count" (Field 4) of the RECAP record. A Communications Error Acknowledgment File will be generated and the next time the transmitter logs on the following message will be sent:

INVALID TOTAL RETURN COUNT IN RECAP; DOES NOT MATCH 1040 PG01 COUNT

**NOTE:** The system will generate this message if Electronic Transmitted Documents (ETD's) have been transmitted with individual income tax returns and have been counted in "Total Return Count".

**NOTE:** Error Reject Code 831 for invalid Total Return Count may still be generated if the Primary Social Security Number count differs from the "Total Return Count" of the RECAP record.

12. The transmitter will be disconnected if the "Julian Day" (Field 8) of TRANA for individual tax returns or ETD transmission files is more than two days prior to the actual receipt Julian Day, or more than one day after the actual receipt Julian Day. The next time the transmitter logs on, the following message will appear in the Communications Error Acknowledgment File:

INVALID JULIAN DAY IN THE TRANA RECORD

## Section 1 - Data Communications

### .04 Problem Transmission

1. If the transmitter experienced difficulty during the previous transmission, the FEPS will send a Communications Error Acknowledgment - (ACK) File, which indicates why there was an abnormal end to the transmission.
2. The Communications Error ACK File will be sent if there is an aborted transmission, whether or not other acknowledgment records are ready to be picked up. A Communications Error ACK File will NOT be sent if the transmitter only picks up acknowledgment files and then disconnects the line.
3. Transmitters should not transmit more than 500 electronic returns via a dial-up line or 999 via dedicated/leased-line. **If a transmitter is using one of the high-speed transfer protocols, more than 999 returns may be filed during the transmission.** If the transmitter is not using a data compression protocol, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they must be sent in subsequent transmissions.
4. The FEPS does support ZMODEM Checkpoint/Restart. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to "ON". If a transmission is aborted, the FEPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving ACK Files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will be removed from the system. In such a case, the transmitter will have to retransmit the whole file. For any other protocol, aborted transmissions must be restarted from the beginning since there are no checkpoint/restart capabilities.

## Section 1 - Data Communications

### .04 Problem Transmission (continued)

5. Aborted transmissions could result from the following FEPS disconnect conditions. Below are the Communications Error Messages that may be transmitted from the FEPS in the Communications Error Acknowledgment File:
- a. **"MAXIMUM NUMBER UNSUCCESSFUL LOGON ATTEMPTS REACHED "** (The maximum number of three consecutive unsuccessful logon attempts was reached.)
  - b. **"NO TRANA RECORD RECEIVED "** (The TRANA record must be first.)
  - c. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM "** (If the transmitter delays responding for 60 seconds or more, the transmission session will be terminated by the FEPS.) -|
  - d. **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT "** (The Logon ETIN should match the ETIN in positions 83-87 of the TRANA record.)
  - e. **"TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE "** (The transmitter must respond with a "Y" or "y"; anything else will cause the FEPS to disconnect the line.) -|
  - f. **"INVALID PROCESSING SITE DESIGNATOR. A=CINCINNATI, B=OGDEN, C=ANDOVER, D=MEMPHIS, E=AUSTIN "** (The site designator is found in position 74 of the TRANA record.)
    - A Cincinnati Service Center
    - B Ogden Service Center
    - C Andover Service Center
    - D Memphis, Tennessee Computing Center
    - E Austin Service Center

All returns in a transmission must be owned and numbered by one of the above Electronic Filing Service/Computing Centers, and the appropriate Site Designator code must be entered in the 74th position of the TRANA record. Even though the returns are being transmitted to one of two sites (AUSC or TCC), each SC has a separate node on the FEPS:

- g. **"PROBLEM OCCURRED SENDING ACKNOWLEDGMENT FILE(S): YOU MAY CALL TO HAVE FILE(S) RESET "** (This can occur when the transmitter has begun transmitting records before picking up the ACK File, so both the transmitter and the FEPS are trying to communicate at the same time.-| It can also occur as a result of line noise or transmitter time-outs.)

## Section 1 - Data Communications

### .04 Problem Transmission (continued)

- h. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #" (TRANA is 120 bytes in length and must be blank-filled. The pound sign (#) must be in position 120 only.)
- i. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #" (The same conditions as in TRANA.)
- j. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #" (The same conditions apply as in TRANA.)
- k. "MULTIPLE TRANA/TRANB RECORDS DETECTED "
- l. "INVALID PRODUCTION-TEST CODE. P = PRODUCTION, T = TEST" (TRANA field PRODUCTION-TEST CODE must be a P or T.)
- m. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE" (TRANA field PRODUCTION-TEST CODE must match FEPS transmitter profile for the Production-Test Code Indicator stored in the TPDB.) -|
- n. "INVALID TRANSMISSION TYPE CODE" (TRANA field TRANSMISSION TYPE CODE must equal one of the following codes.)
  - " " (blank) = regular Electronic Filing
  - "D" = ETD
  - "O" = ONLINE FILING -|
- o. "INVALID TOTAL RETURN COUNT IN RECAP; DOES NOT MATCH 1040 PG01 COUNT" (The number of "1040 PG01s" counted by the FEPS does not match the "Total Return Count" in the RECAP record.) -|
- p. "INVALID JULIAN DAY IN THE TRANA RECORD " (The "Julian Day" in the TRANA record cannot be more than two days prior to the actual receipt Julian Day or more than one day after the actual receipt Julian Day.)

## Section 1 - Data Communications

### .04 Problem Transmission (continued)

#### 6. Layout of Communications Error Acknowledgment File

- a. Each Communication Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter's first transmission was successful, but the second one was aborted because of line noise. The first ACK File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error ACK File regarding the aborted transmission.

- b. The layout of the Communications Error Acknowledgment File is below:

**0120\*\*\*\*TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT  
FILE45blanks#**

(The TRANA portion of the file is a total of 74 characters followed by 45 blanks and the pound sign (#) in the 120th position.)

**0120\*\*\*\*TRANB TRANSMISSION EEEEEENN ON MM/DD/YYYY, HH:MM:SS WAS  
UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:**

(The TRANB portion of the file is followed by blanks and a pound sign (#) in the 120th position; EEEEE = the ETIN; SSS = Transmission Sequence Number.)

**0120\*\*\*\*ACK**

(The ACK portion of the file containing one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.)

**0120\*\*\*\*RECAP**

(The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.)

#### 7. Layout of the Dummy Acknowledgment File

- a. The Dummy Acknowledgment File is sent when there are no regular or Communications Error Acknowledgment Files to send to the transmitter.
- b. The layout of the Dummy Acknowledgment File is below:

**0120\*\*\*\*TRANA9blanksTHIS IS A DUMMY ACKNOWLEDGMENT FILE62blanks#**

**0120\*\*\*\*TRANB106blanks#**

**0120\*\*\*\*ACK108blanks#**

**0120\*\*\*\*RECAP106blanks#**

## Section 2 - Transmission File Format

### .01 General Description

1. All transmission data must be in ASCII or EBCDIC format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
  - a. First, the communications link must be established using acceptable protocol.
  - b. Next, the transmitter will receive the acknowledgment transmission containing information about the previous transmission session.
  - c. Then, the return record transmission may commence. The return record transmission will consist of a series of logical records beginning with the Transmitter records, followed by some number of logical return records for a maximum of 500 tax returns for dial-up and 999 for dedicated/leased lines, and ending with a RECAP record.
3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. All logical records must be transmitted in a series of logical blocks. Logical blocks are broken down into physical blocks, which must not exceed 512 bytes (not counting protocol characters).
5. Each logical block, for an EBCDIC transmitter, may contain an optional logical block byte count preceding the start of the first record. This byte count, if present, must conform to a count convention of a four-byte counter preceding each logical block. This counter will contain a count of all bytes within the logical block, including the four bytes for the counter itself.
6. Logical block byte counts must not be present for ASCII transmissions.
7. Each logical record within a transmission must be preceded by two four-byte fields. The first four-byte field is for a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (\*\*\*\*), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (\*\*\*\*).
8. Every logical record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., blanks may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

## Section 2 - Transmission File Format

### .01 General Description (continued)

9. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
10. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
11. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part II Record Layouts. See Section 2 for file formats.
12. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.
13. Each complete tax return must consist of all logical records pertaining to it in one of the following sequences. Refer to Attachment 5 for Return and Attachment Sequence Numbers.
  - a. Return Sequence Number Order:

Form 1040/1040A/1040EZ Page 1; Form 1040/1040A Page 2; Schedules in alphabetical order; Forms in numerical order (Forms W-2, W-2G, and 1099-R should precede other forms, Form Payment should follow other forms); Statement Records; State Records; and Summary Record.
  - b. Attachment Sequence Number Order:

Form 1040/1040A/1040EZ Page 1; Form 1040/1040A Page 2; Forms W-2, W-2G, and 1099-R; Schedules and Forms in Attachment Sequence Number (Record Number) order; Statement Records; State Records; and Summary Record.
14. Schedule, Form, and Statement Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in one of the two Sequences Number Orders above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.

## Section 2 - Transmission File Format

### .01 General Description (continued)

15. The file should be unlabeled (no standard header or trailer records).
16. Each file must contain only complete returns.
17. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
18. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ) will contain the Tax Return Record Identification, which includes the Return Type, the Tax Period, the Return Sequence Number (RSN), and the Declaration Control Number (DCN).
  - a. The RSN is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
    - (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
    - (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
    - (3) Julian Day of Transmission (3 numeric characters)
    - (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (**01-99**))
    - (5) Sequence Number assigned to the return (4 numeric characters (**0001-9999**))
  - b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer who originated (either prepared or collected) the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
    - (1) Always "00" (2 numeric characters)
    - (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
    - (3) Batch Number (3 numeric characters (**000-999**))
    - (4) Serial Number (2 numeric characters (**00-99**))
    - (5) Year Digit (1 numeric character)

## **Section 2 - Transmission File Format**

### **.02 Fixed and Variable Length Options**

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

#### **1. Fixed Length Option (Fixed Format)**

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part II Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. The fixed length option is indicated by an "F" in the Record Type (Field 11) of the TRANS Record A (TRANA).

When the fixed length option is used, the following data field conventions must be followed:

##### **a. Alphanumeric Fields - Fixed Format**

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Part II Record Layouts, left-justified. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

##### **b. Numeric Fields - Fixed Format**

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates a loss.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

## Section 2 - Transmission File Format

### .02 Fixed and Variable Length Options (continued)

#### **2. Variable Length Option (Variable Format)**

The variable length option provides for the transmission of only control information, significant data fields, and significant data within individual fields. The variable length option is indicated by a "V" in the Record Type (Field 11) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

##### a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Part II Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

##### b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:  
Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ, and Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ nor from the "Type of Use" fields of Form 4136.

- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be entered in the last position of the signed numeric field.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

## Section 2 - Transmission File Format

### .02 Fixed and Variable Length Options (continued)

#### c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. This is followed by the Record ID, which is enclosed by square bracket field delimiters ([ and ]). Following the Record ID are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters. The Record Terminus Character (#) follows the last data field in the record.

Example:

nnnn\*\*\*\*[RECORD ID FIELD][1st field sequence number]DATA...[next field sequence number]DATA...# ("nnnn" is the record byte count)

**NOTE:** THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

#### d. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

#### e. Statement and Summary Records - Variable Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 8 for Statement Record information.

## Section 2 - Transmission File Format

### .02 Fixed and Variable Length Options (continued)

#### 3. Examples of Fixed and Variable Formats

##### a. Tax Form Record (Form 1040) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0431****[RET 1040  0 PG01 111001111 199912 50928013620100010
0510070001003][010]111001111[030]111002222[050]DIVE[060]DEEP
E C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[095]90012[1
10]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[375]20302[600]
20302[750]20302#0156****[RET 1040  0 PG02 111001111 199912 ]
[770]20302[789]2500[800]17802[810]1950[820]15852[1030]2511[1
130]2511[1160]4401[1250]4401[1260]1890[1270]1290[1280]600[13
23]SWIMMER#
```

##### b. Tax Form Record (Form 1040EZ) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0268****[RET 1040Z 2 PG01 111001111 199912 50928013620100010
00510070001003][010]111001111[030]111002222[050]DIVE[060]DEE
PE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[095]90012[
110]X[375]20302[750]20302[820]15852[1160]4401[1260]1890[1270
]1290[1280]600[1323]SWIMMER#
```

##### c. Schedule Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0295****SCH C-EZ  01PG01 111001111DEEP C DIVERbbbbbbbbbbbbbb
bbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbb000612FLOWER BAKERYbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANICAL BLVDbbbb
bbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX00000012000 0000
0002000 00000010000 121219960010000000000000000X X X X #
```

##### d. Schedule Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0174****[SCH A      01PG01 222002222][090]2900[100]797[130]PE
RSONAL PROPERTY[135]800[140]800[150]4497[160]14000[290]1000[
350]400[360]14000[380]3500[395]600[410]4100[520]22997#
```

## Section 2 - Transmission File Format

### .02 Fixed and Variable Length Options (continued)

#### e. Form Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0108****FRM 3903 01PG01 111001111bbbbbbbbbbbb00000010000 0
0000000000 00000010000 00000006000 00000004000 #
```

#### f. Form Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0075****[FRM 3903 01PG01 222002222][040]10000[044]10000[052
]6000[180]4000#
```

### Section 3 - Acknowledgment File Format

#### .01 Acknowledgment File Components

1. Every transmission will be acknowledged by the return of an Acknowledgment File (ACK File) to the transmitter. The Acknowledgment File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgment File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected, the ACK File will contain the following:
  - a. The original transmitter records (TRANA and TRANB).
  - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing all transmission reject errors related to this transmission.
  - c. The Recap Acknowledgment Record (ACK Recap Record) with fields (9) through (12) zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
  - a. The original TRANA and TRANB sent by the transmitter with Field 16 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU -| Designator.
  - b. Next, an Acknowledgment Record (ACK Record Set) is sent for each recognizable return transmitted.
  - c. Next, the Recap Acknowledgment Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
  - d. And finally, the FEPS-generated Acknowledgment File Name containing -| the ETIN and an IRS-generated sequence number.
4. The acknowledgment of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.

### Section 3 - Acknowledgment File Format

#### .01 Acknowledgment File Components (continued)

- a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet acknowledgment format.
- b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of schedules or forms, the Field Sequence Number, and the Error Reject Code describing the specific error encountered - for up to eight unique errors.
5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS service center validity checks or post to the IRS Master File without delays.
6. A "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
7. An "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
8. A "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
9. A "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
10. A "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
11. An "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.

### Section 3 - Acknowledgment File Format

#### .01 Acknowledgment File Components (continued)

12. A "B" in the Debt Code of the ACK Key Record indicates that a debt was found on both the FMS and IRS files for this return.
13. An "F" in the Debt Code of the ACK Key Record indicates that a debt was found on the FMS File for this return.
14. An "I" in the Debt Code of the ACK Key Record indicates that a debt was found on the IRS File for this return.
15. An "N" in the Debt Code of the ACK Key Record indicates that no debt was found on either the FMS or IRS Files.
16. Up to 96 three-position Error Reject Codes may be furnished to the electronic filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "999".
17. The Error Reject Codes and references to validation criteria related to the errors are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the applicable service center for assistance.

### Section 3 - Acknowledgment File Format

#### .02 Acknowledgment File Record Layouts

##### 1. ACK Key Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record ID	4	Value "ACKb"
(2)	Filler	2	Blank
(3)	Primary SSN	9	Numeric
(4)	Return Sequence Number	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4)
(5)	Expected Refund or Balance Due	12	Refund or Balance Due from Applicable Return
(6)	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
(7)	Duplicate Code	4	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN - or zero "S" = Duplicate Spouse SSN or zero
(8)	EFT Code	1	" ", Blank
(9)	Date Accepted	8	MMDDYYYY
(10)	Return DCN	14	Numeric
(11)	Filler	12	Numeric/zeros
(12)	Number of Error Records	2	Numeric 00-12
(13)	Filler	23	Blank
(14)	Debt Code	1	Value "N"=None "I"=IRS Debt "F"=FMS Debt "B"=IRS and FMS Debt
(15)	State Packet Code	2	Blank or valid state code
	Record Terminus Character	1	Value "#"

### Section 3 - Acknowledgment File Format

#### .02 Acknowledgment File Record Layouts (continued)

##### 2. ACK Error Record

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record ID	4	Value "ACKR"
(2)	Error Record Sequence Number	2	Numeric, 01-12
(3)	Primary Social Security	9	Numeric (Must match ACK Key Record)

Reject group (Fields 4, 5, 6, 7) occurs eight times:

(4)	Error Form Record Number	2	Numeric (Refer to Attachment 5 for Record Numbers)
(5)	Error Form Occurrence	2	Numeric
(6)	Error Field Sequence Number	4	Numeric
(7)	Error Reject Code	3	Numeric (Refer to Attachment 1)
(8)	Filler	8	Blank
	Record Terminus Character	1	Value "#"

### Section 3 - Acknowledgment File Format

#### .02 Acknowledgment File Record Layouts (continued)

##### 3. ACK Recap Record:

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
(1)	Record ID	5	Value "RECAP"
(2)	Reserved	8	Filler
(3)	Total EFT Count	6	Numeric
(4)	Total Return Count	6	Numeric
(5)	Electronic Transmitter Identification Number	7	Numeric
(6)	Julian Day of Transmission	3	Numeric
(7)	Transmission Sequence Number for Julian Day In (6)	2	Numeric
(8)	Total Accepted Returns	6	Numeric
(9)	Total Duplicated Returns	6	Numeric
(10)	Total Rejected Returns	6	Numeric
(11)	Total Duplicated EFT	6	Numeric
(12)	IRS Computed EFT Count	6	Numeric
(13)	IRS Computed Return Count	6	Numeric
(14)	Filler	29	Blank
(15)	Acknowledgment File Name	9	Numeric [last byte is blank]
	Record Terminus Character	1	Value "#"

NOTE: Fields 1 and 3-7 are identical to those in the original RECAP Record.

Fields 12 and 13 are computed by IRS.

### .03 Examples of ACK Records

```
-----1-----2-----3-----4-----5-----6-----7-----8
0120****TRANA123456789MARY'SbTAXbSERVICEbbbbbbbbbbbbbbbbPREPARER'S AGENTB072419
999005002003AV123456bbbbbbbbbbbbbbPbb#0120****TRANB123456789125459bOAKbSTREETbbb
bbbbbbbbbbbbbbbbbbOXONbHILLbMDbb844001234bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbbb#01
20****ACKbbb444444449005002020000300000001000+Abbbb081019990089012345678900000
000000000bbbbbbbbbbbbbbbbbbbbbbNbb#0120****RECAPbbbbbbbbbb000199000200190998bb205
0100020000000000000000000000000199000200020590050100#
```

```

-----1-----2-----3-----4-----5-----6-----7-----8
0120****TRANA123456789MARY'SbTAXbSERVICEbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTB072419
999005002003AV123456bbbbbbbbbbbbbbPbb#0120****TRANB123456789125459bOAKbSTREETbbb
bbbbbbbbbbbbbbbbbbOXONbHILLbMDbb844001234bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbbb#01
20****ACKbbb4444444449005008020000400000001000+RRDPSb081019990089012345678900000
000000001bbbbbbbbbbbbbbbbbbbbbbNbb#0120****ACKR0144444444010102800201310100100
001000000000000000000000000000000000000000000000000000000000000000000000000000
0000bbbbbbbbb#0120****RECAPbbbbbb00350005009909980020501000494000010000004000
00100002000000500bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb90998850b#

```

[illegible]

```
-----1-----2-----3-----4-----5-----6-----7-----8
0120***TRANA123456789MARY'SbTAXbSERVICEbbbbbbbbbbbbbbbbPREPARER'SbAGENTB072419
9990050020051AV123456bbbbbbbbbbbbPbb#0120***TRANB123456789125459bOAKbSTREETbbbb
bbbbbbbbbbbbbbbbOXONbHILLbMDbb844001234bbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbbb#012
0***ACKbbb444444449005002020050000001000+A0000b081019990089012345678900000000
000000bbbbbbbbbbbbbbbbbbbbbbBSC#0120***RECAPbbbbbbbb000450000500998205010004
50000050000001000450005000bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb90050405b#
```

## Section 3 - Acknowledgment File Format

### .04 How to Batch and Match Returns with Acknowledgment Files

#### 1. File Names

The following information is provided to filers who may not be aware of how to batch their returns and match them up later with Acknowledgment Files. Because filers request to "re-hang" Acknowledgment Files so frequently, it may be that their software is not reading and storing properly the ACK File Name(s) that appear within the ACK File Transmission. The ACK File Name is generated by the Front-End Processing Subsystem (FEPS) and passed onto the UNISYS with the return file. After UNISYS processing, this ACK File Name is returned with the ACK file. The last byte will contain a blank.

#### How to Batch Returns

Returns are to be transmitted, using the following specifications from the latest version of the Electronic Return File Specifications and Record Layouts.

- a. In Part II, the record layout for the **TRANA**, the first record in any transmission, indicates where the return file batch information is to be entered.
- b. In Field 7, the 5 digit **ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)** assigned by the IRS, is entered. This is followed by TRANSMITTER'S USE CODE, 2 digits of the transmitter's choice for his/her own use to specify the type of returns (some transmitters use this field to identify which office or branch it belongs to or if it is a RAL return, etc.). It can also be left blank or zero filled.
- c. In Field 8, the 3 digit **JULIAN DAY** (001-365) follows.  
Field 9 is composed of 2 digit TRANSMISSION SEQUENCE NO (00-99), for the above Julian Day.
- d. In Part II, the record layout for the TAX **RETURN RECORD ID** for page 1 of either the Form 1040, 1040A, or 1040EZ, indicates where the RETURN SEQUENCE NO. is entered, which is used for each return within the batch identified in the TRANA record above.
- e. In Field 9, the 16 digit **RETURN SEQUENCE NO. (RSN)** is composed of the following sub-fields:
  - a. ETIN of Transmitter                      5n = Field 7 of the TRANA
  - b. TRANSMITTER'S USE CODE                2n = Field 7 of the TRANA
  - c. JULIAN DAY                                3n = Field 8 of the TRANA
  - d. TRANSMISSION SEQ NO.                  2n = Field 9 of the TRANA (01-99)
  - e. SEQUENCE NO. OF RETURN                4n = 0001-9999

NOTE: Dial-up filers may file a maximum of 500 returns per batch; whereas dedicated leased line filers may file a maximum of 999 returns. Only filers using high-speed transfer protocols, such as TCP/IP, may send more than 1,000 returns.

### Section 3 - Acknowledgment File Format

## 04 How to Batch and Match Returns with Acknowledgment Files (continued)

- f. In Field 10, the 12 digit DECLARATION CONTROL NUMBER (DCN), which is also used on the corresponding Form 8453 signature document follows.
  - a. Always 00 2n = 00
  - b. EFIN of ERO 6n (Assigned to ERO by IRS)
  - c. Batch Number of EROs returns 3n = 000-999
  - d. Serial Number of return in batch 2n = 00-99
  - e. Year 1n = (ending digit of tax year)
- g. In Pt. II, p. 349, the record layout appears for the **RECAP** record, which ends a transmission.
- h. In Field 5, the **ETIN and TRANSMITTER'S USE CODE** must equal the same one in Field 7 of the TRANA.
- i. In Field 6, the **JULIAN DAY** must equal the JULIAN DAY of the TRANA.
- j. In Field 7, the **TRANSMISSION SEQUENCE NO.** must equal Field 9 of the TRANA.

## 2. Assignment of File Name by FEPS

- a. After transmitting a file, the system indicates that it was successfully received with the message: "**TRANSMISSION SUCCESSFUL TO EFS**". A Global Transmission (GTX) key follows this. It is a series of unique numbers identifying the system that received it and day/time information. After the GTX key, the system generates a unique file name for the transmission that is forwarded to the UNISYS and will appear on the Acknowledgment File. The File Name is composed of the following:
- b. ETIN followed by 3-digit sequence number for the transmission received to date for that transmitter (000-999). This file name appears also in Field 15 of the Acknowledgment File ACK RECAP  
Record for matching up transmissions with ACK Files.

**CAUTION:** After receiving transmission 999, the system begins to number again with 001 or the next available sequence number after 001 (000 is reserved for the Dummy Acknowledgment). Therefore, if large transmitters do not pick up ACK files within a few days, they may see this number repeated and not be able to identify which batch is which, or their software may overwrite a previous ACK file in their directory on their PC. If a Transmitter files more than 999 batches per ETIN in a few days, they should request another ETIN.

### Section 3 - Acknowledgment File Format

#### 04 How to Batch and Match Returns with Acknowledgment Files (continued)

##### 3. Receiving, Locating, Storing, and Matching ACK Files

- a. In Pt. I, the Acknowledgment File format appears. It is composed of the TRANA and TRANB and is returned as received by the Transmitter.
- b. In Pt. I the **ACK KEY RECORD** is outlined.
  - (1) Field 4 contains the **RETURN SEQUENCE NUMBER (RSN)** as submitted by the Transmitter in Field 000 of pg. 1, 1040, 1040A, 1040EZ.
  - (2) Field 10 contains the return **Declaration Control Number (DCN)**, as submitted by the Transmitter in Field 000, pg. 1, 1040, 1040A, or 1040EZ.
- c. In Pt. I, the **ACK RECAP** is outlined.
  - (1) Field 5 contains the **ETIN plus TRANSMITTER'S USE CODE** as in the original transmitter's RECAP.
  - (2) Field 6 contains the **JULIAN DAY OF TRANSMISSION** as in the original transmitter's RECAP.
  - (3) Field 7 contains the **TRANSMISSION SEQUENCE NO. FOR JULIAN DAY** in Field 6, as in the original transmitter's RECAP.
  - (4) Field 15 contains the **ACKNOWLEDGMENT FILE NAME**, which was generated by the FEPS in the **SUCCESSFUL COMPLETION MESSAGE** at the end of transmitting returns (ETIN followed by 3 digit sequence number of the transmissions to date received from that ETIN, followed by a blank.). (Software developers/transmitters must program to wait for this message and should store the File Name somewhere to compare with the ACK File transmission when received.)
- d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive. The way ACK Files are transmitted back to the transmitter depends on the file transfer protocol the transmitter is using to pick them up. If transmitters do not write their software to parse out the individual ACK files that may be sent in one big transmission, they will not realize they have received more than one ACK File. As outlined in Pt. I, Section 01.02.

### Section 3 - Acknowledgment File Format

#### 04 How to Batch and Match Returns with Acknowledgment Files

##### **e. CAUTION:**

- (1) If using **XMODEM-CRC** (File Transfer Protocol Indicator (FTPI) is set to "c" or "C" by transmitter), XMODEM Checksum ("x" or "X"), XMODEM-1k ("k" or "K"), or YMODEM-G ("g" or "G"), then the ACK files are concatenated within a single transmission. The transmitter must look for each RECAP record to find each ACK file - filer's software should do this automatically to store each ACK file in a separate directory.
- (2) If using **YMODEM-Batch** (FTPI "y" or "Y"), then the Acknowledgment Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255 " and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII - "ctrl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
- (3) If **using ZMODEM** (FTPI "z" or "Z"), then Acknowledgment Files are sent separately within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files. Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.
- (4) Sometimes transmitters will use a different protocol if they are having problems with one. Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories. Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

##### **f. ETD Batching and Matching**

The ETD batching and Acknowledgment File processing follow the same patterns as 1040 returns.

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## **Section 4 - Types of Records**

### **.01 Transmitter Records**

See Part II Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

#### **1. TRANA and TRANB Records**

The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

#### **2. RECAP Record**

The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

### **.02 Tax Return Records**

See Part II Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in Return Sequence Number Order or in Attachment Sequence Number Order. Refer to Attachment 5.

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

#### **1. Tax Form Record**

Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1.

#### **2. Schedule and Form Records**

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 10 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or within the Form Occurrence Number of a form.

## Section 4 - Types of Records

### .02 Tax Return Records (continued)

#### a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Schedule Occurrence Number in the Record ID must be incremented starting with "01" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "01" in the Schedule Occurrence Number, the second Schedule C will contain "02" in the Schedule Occurrence Number, etc. The Schedule Occurrence Number for the Schedule C-EZ will contain "01". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of five. When five Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

#### 3. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

#### 4. State Records

State Records include the Generic Record (ST 0001) and the Unformatted Record (ST 0002). There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

#### 5. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, and Statement Records included in the return, and the paper document indicators. A value of "1" in a paper document indicator field shows that the paper document specified is a part of the return and has been attached to the Form 8453.

## **Section 5 - Types of Characters**

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([]) and right ([]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

### **.01 Allowable Characters**

#### **1. Alpha (A)**

Upper case alpha characters only: A - Z

Literal values - Enter exact character string from the Field Description in Part II Record Layouts.

#### **2. Numeric (N)**

Numeric characters only: 0 - 9

##### **a. MONEY AMOUNT** (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

- (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Non-significant - Omit the field.

## Section 5 - Types of Characters

### .01 Allowable Characters (continued)

- b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exceptions listed below, ratio fields contain five numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 02532, 105% = 10500

- (1) **EXCEPTION 1:** Form 6252 "Gross Profit Ratio" equals **six** numeric characters. The decimal point is assumed to be between the left-most and second left-most positions. If less than 100%, precede with a zero.

Example: 65.987% = 065987

- (2) **EXCEPTION 2:** Form 8829 "Home Depreciation Percent" equals five numeric characters. Transmit all five positions, left-justified and zero-filled. **The decimal point is assumed to precede the left-most position.**

Example: 3.175% = 03175

- (3) **EXCEPTION 3:** "Rate" fields on Form 4136 equal **six** numeric characters. **The decimal point is assumed to precede the left-most position.** Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183     = 183000  
          Rate .03967 = 039670  
          Rate .17     = 170000

- c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.
- d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.
- e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, MMYYYY, MMDDYYYY); if date is not known or covers various dates, enter zeros. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part II Record Layouts, then the Field Description will specify the required date format.

## Section 5 - Types of Characters

### .01 Allowable Characters (continued)

#### f. OTHER UNSIGNED NUMERIC FIELDS (N) -

- (1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

- (2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ nor from the "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

### 3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part II Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

- a. Special Characters - Only the following in certain cases:  
Ampersand (&); blank ( ), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>
[	5B	AD	-	2D	60
]	5D	BD	&	26	50
#	23	7B	/	2F	61
<	3C	4C	%	25	6C

## Section 5 - Types of Characters

### .02 Special Cases for Special Characters

#### 1. Form 1040

Name Line 1: A - Z; ampersand (&); blank ( ); hyphen (-); and less-than (<).

Name Line 2: A - Z; 0 - 9; ampersand (&); blank ( ); hyphen (-); percent (%) for "in care of" address; and slash (/).

Street Address: A - Z; 0 - 9; blank ( ); hyphen (-); and slash (/).

City: At least three characters must be entered; A - Z; blank ( ); APO/FPO - Refer to Attachment 4.

State: A - Z - Refer to Attachment 3.

Dependent Names: A - Z; blank ( ); and hyphen (-).

#### 2. Form 5329

Name of Person Subject to Penalty Tax: A - Z; blank ( ); hyphen (-); and less-than (<).

#### 3. Form 8606

Nondeductible IRA Name: A - Z; blank ( ); hyphen (-); and less-than (<).

#### 4. Forms W-2/W-2G/1099-R

Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

#### 5. Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

Employer/Payer Address: Street Address - If none, enter "NONE".

Employer/Payer City: Foreign city, province, or state postal code and country. Do not abbreviate the country name.

Employer/Payer State: Period (.).

#### 6. Other Schedules/Forms with Similar Fields

Follow character set instructions for fields that most resemble those listed above.

#### 7. Summary Record

IP Address: 0-9, period (.) or blank ( ).

## Section 6 - Criteria for Filer Front-End Checks

### .01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).
2. Taxpayer owes delinquent child support (refund offset).
3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).
4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for rematching. It is **strongly** suggested that you use the name as it appears on the mailing label of the tax package.
5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:
  - a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or
  - b. The return was filed before the last Estimated Tax payment was credited to the account.
6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.
7. The taxpayer is claiming a blatantly unallowable deduction.
8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

## Section 6 - Criteria for Filer Front-End Checks

### .02 Optional Social Security Number Validation against Label

Preparers may wish to make a computer check on the validity of the SSN's of those taxpayers who have IRS preprinted mailing labels to prevent data entry errors that would result in delayed refunds. The two alpha characters that appear on the IRS label are check digits that can be used to verify the SSN. Use the following formula to validate the transcription of the SSN when the taxpayer presents an IRS mailing label:

1. Generate the high order check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (high order)	X	+1
2nd position	X	+2
3rd position	X	-4
4th position	X	+1
5th position	X	+2
6th position	X	-4
7th position	X	+1
8th position	X	+2
9th position	X	-4

2. Add the products to an accumulator. If the net result of the accumulation is within the range of 0 through -22, select the alphabetical equivalent from the alphabetic table below. If the net result is outside the range of the table, check the sign of the accumulation.

If the sign is plus, subtract 23 from the result; if the sign is minus, add 23 to the result. Repeat this until the result is within the range of the table and select the alphabetic equivalent from the table for the high order position of the check digit.

## Section 6 - Criteria for Filer Front-End Checks

### .02 Optional Social Security Number Validation against Label (continued)

3. Generate the low order position of the check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (low order)	X	+1
2nd position	X	-3
3rd position	X	+1
4th position	X	-3
5th position	X	+1
6th position	X	-3
7th position	X	+1
8th position	X	-3
9th position	X	+1

4. Add the products to an accumulator and repeat the calculation in "2" above to arrive at the low order position of the check digit.

#### 5. Alphabetic Table

0 = A	-8 = K	-16 = T
-1 = B	-9 = L	-17 = U
-2 = C	-10 = N	-18 = V
-3 = D	-11 = O	-19 = W
-4 = F	-12 = P	-20 = X
-5 = H	-13 = Q	-21 = Y
-6 = I	-14 = R	-22 = Z
-7 = J	-15 = S	

## Section 6 - Criteria for Filer Front-End Checks

### .03 SSN Validation

Refer to **Attachment 8** for valid ranges of Social Security/Taxpayer Identification Numbers.

### .04 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).
2. Add all the products.
3. Subtract the sum of all the products from the next multiple of ten.
4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

If 120139013 were the RTN, verify the check digit as follows:

- a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	3	14	0	3	21	9	0	7

- b. Add the products:  $3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57$
- c. Subtract the sum of all the products from the next multiple of ten:  
 $60 - 57 = 3$
- d. The remainder is the check digit: 3
- e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and recompute if appropriate.

Note: If the check digit does not match, the refund cannot be directly deposited.

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

### .01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 050) of Form 1040/1040A/1040EZ must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The **first** left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

Spouse's Name Control (SEQ 055) of Form 1040/1040A/1040EZ, Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) of Form 1040/1040A, Qualifying Child Name Control (SEQ 007, 077) of Schedule EIC, Parent Name Control (SEQ 045) of Form 8615, and Child Name Control (SEQ 015) of Form 8814 must meet the same criteria.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
John Brown	BROW
John Di Angelo	DIAN
John En, Sr.	EN
John Lea-Smith	LEA-
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT
John O'Neil	ONEI

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Abdullah Allar-Sid	ALLA
Jose Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	PAZ-
Donald Vander Neut	VAND
Otto Von Wodtke	VONW

## **Section 7 - Formats for Name Controls, Name Lines, and Addresses**

### **.01 Name Controls for Individual Tax Returns (continued)**

3. Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female).

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Binh To La	LA
Kim Van Nguyen	NGUY
Nhat Thi Pham	PHAM
Jin-Zhang Qui & Yen-Yin Chiu	QUI

### **.02 Name Line 1 Format**

1. Name Line 1 (SEQ 060) of Form 1040/1040A/1040EZ can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name. It cannot be preceded by or followed by a space.
2. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
3. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).
4. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

**Titles such as "M.D." or "Ph. D.", which are not part of a give name, may be omitted.**

5. DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
6. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

If information in Name Line 1 exceeds 35 characters, truncate using the following guidelines:

- a. Substitute the initial for the second given name.
- b. Omit initial of the second name if necessary.
- c. Substitute initials for the secondary taxpayer's given name.
- d. Substitute initials for the primary taxpayer's given name.

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .02 Name Line 1 Format (continued)

7. Enter taxpayer names as follows:

- a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.
- b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
- c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:\*

Enter as:

John C. (Brown), III	JOHN C<BROWN<III	
John M. (Brown), M.D.	JOHN M<BROWN	-
Henry A. (Carter)	HENRY A<CARTER	
Frank N. (De Porta)	FRANK N<DE PORTA	
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II	
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER	
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES	
Florence E. (Jones) MD	FLORENCE E<JONES	-
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR	
James R. (O'Donnell)	JAMES R<ODONNELL	
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III	
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH	
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT	-
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III	
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH	

\* Parentheses indicate the last name of the taxpayer with Primary SSN.

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .03 Street Address Format

1. The Street Address (SEQ 080) of Form 1040/1040A/1040EZ contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.
2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.
3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
4. Enter one-half as 1/2 (no spaces).
5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.
6. Replace a period with a space.
7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.
8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .04 Name Line 2 Format

Name Line 2 (SEQ 070) of Form 1040/1040A/1040EZ is used for a street address that requires two lines or for an "in care of" address.

An "in care of" address must be indicated by a percent (%) character, followed by a space, followed by the name of the person who is in care of the delivery.

Example 1: Mr. John Jones  
In care of Alice B. Smith  
801 Brown St.

Enter As: JOHN JONES (Primary First Name, Primary Last Name)  
% ALICE B SMITH (Name Line 2)  
801 BROWN ST (Street Address)

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 2: Mr. John Jones  
80 Erie Street Apartment 5  
Great Lakes Resort

Enter As: JOHN JONES (Primary First Name, Primary Last Name)  
GREAT LAKES RESORT (Name Line 2)  
80 ERIE ST APT 5 (Street Address)

Example 3: Mr. John Jones  
1 Lost Way  
P.O. Box 1502

Enter As: JOHN JONES (Primary First Name, Primary Last Name)  
1 LOST WAY (Name Line 2)  
PO BOX 1502 (Street Address)

Example 4: Mr. John Jones  
P.O. Box 150  
State University

Enter As: JOHN JONES (Primary First Name, Primary Last Name)  
STATE UNIVERSITY (Name Line 2)  
PO BOX 150 (Street Address)

## **Section 7 - Formats for Name Controls, Name Lines, and Addresses**

### **.05 Business Name Controls for Forms W-2, W-2G, and 1099-R**

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

#### **1. Individuals (Sole Proprietorships)**

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine Cafe	HEML
John and Mary <u>Redwood</u>	REDW

#### **2. Estates**

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate Alan Baker Exec.	WHIT

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

#### **3. Partnerships**

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Alabaster Group <u>B.J Fuschia</u> , M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard Azure</u> Development Co.	HOWA
W.P Plum & H.N. Lavender dba <u>P &amp; L Pump</u> Co.	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The</u> Blues	THEB
<u>Violet</u> Drywall Finishers William Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

#### **4. Corporations**

- a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> Oriole Inc.	JROR
<u>P &amp; P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD
<u>ZZZ</u> Club	ZZZC

- b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Meadowlark</u> Co.	MEAD
The <u>Swan</u>	THES

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

- c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation  
PA - Professional Association  
PC - Professional Corporation  
PS - Professional Service

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Carl</u> Sandpiper M.D.P.A.	CARL
<u>John</u> Waxwing PA	JOHN
<u>Sam</u> Sparrow SC	SAMS

- d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Joseph</u> Eagle Foundation	JOSE
<u>Kathryn</u> Canary Memorial Fdn.	KATH

- e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>City</u> of Fort Hulsache Board of Commissioners	CITY
<u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
<u>Rho</u> Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
<u>Waxwing</u> County Employees Association	WAXW

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

#### **5. Trusts and Fiduciaries**

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Richard L. Aster Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy</u> Corp. Employee Benefit Trust	DAIS
<u>Marigold</u> Association Charitable Lead Trust	MARI
<u>Morningglory</u> Church Endowment Trust John J. Waxbean, Trustee	MORN

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

- c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
GNMA Pool No. 00 <u>100B</u>	100G
ABCD Trust No. 00 <u>1036</u> , Lotusbank TTEE	1036
Trust No. <u>12190</u> , FBO Margaret Lily	1219
00 <u>20</u> , <u>GNMA</u> POOL	20GN

- d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)

#### **6. Other Organizations**

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Parent Teachers Association of San Francisco	PTAC
Parent Teachers Association Congress of Georgia	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>A.I.S.D</u>	AISD
<u>R.S.V.P.</u> Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Local 210 <u>International</u> Canary Assn.	INTE
<u>Laborers</u> Union, AFL-CIO	LABO
Post 3120, <u>Veterans</u> of Space Wars of U.S. Dept. of Georgia	VETE

**Section 7 - Formats for Name Controls, Name Lines, and Addresses**

**.05 Business Name Controls for Forms W-2, W-2G, and 1099-R (continued)**

- d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>ZZ</u> <u>Grain</u> Inc.	ZZGR

- e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>St. Bernard's</u> Methodist Church <u>Bldg. Fund</u>	STBE
Diocese of Kansas City <u>St. Rose's</u> Hospital	STRO
<u>St. Silver's</u> Church Diocese of <u>Larkspur</u>	STSI

## Section 7 - Formats for Name Controls, Name Lines, and Addresses

### .06 Foreign Address Format for Forms W-2, W-2G, and 1099-R

Employer/Payer Address:	Street Address. If a street address is not present, enter "NONE".
Employer/Payer City:	Foreign city, province, or state postal code and country. Do not abbreviate the country name.
Employer/Payer State:	Period (.)

## **Section 8 - Statement Records**

### **.01 General Information**

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMbnn". Statement Records follow the Tax Form, Schedules, and Forms, and precede the State Records and Summary Record.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part II Record Layouts for the fields that can contain "STMbnn" and to determine how the data fields should be formatted.

See Part II Record Layouts Section 5 for the Statement Record Layout.

### **.02 Types of Statement Records**

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (\*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

Example:

A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ \*130) and "Other Taxes Amount" (SEQ +135). A statement reference is entered in the field "Other Taxes Type" (SEQ \*130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

## **Section 8 - Formats for Statement Records**

### **.02 Types of Statement Records (continued)**

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

### **.03 Statement Record Format**

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID (Field 1), Statement Number (Field 2), Page Number (Field 3), Line Number (Field 4), SSN (Field 5), Statement Data (Field 6), and the Record Terminus Character. When transmitting in variable format, the delimiter "[" precedes the Record ID, and the delimiter "]" precedes the Record Terminus Character. The byte count for each statement line is "115" for fixed format and "117" for variable format.

2. Each statement line of the Statement Record contains the 80-character Statement Data.

When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.
4. Each Statement Reference on the tax return must have a corresponding Statement Record.
5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

## Section 8 - Formats for Statement Records

### .03 Statement Record Format (continued)

6. A maximum of 30 Statement References can be entered in a tax return.
7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 999 statement lines permitted for each tax return.

When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

9. The first line **of the first page** of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. **It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line** (e.g., "SCHEDULE D PAGE 1 SHORT TERM CAPITAL GAINS AND LOSSES").
10. An optional statement record must contain at least four lines. The second line **of the first page** of an optional statement record (PG01 LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).
11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.
12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.
13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

## Section 8 - Formats for Statement Records

### .04 Examples of Optional Statement Records

#### 1. Optional Statement Record - Page 01 and Page 02 (Fixed Format)

The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (\*SEQ 030) of Schedule B.

##### Page 01 Line 01:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG01 LN01 333003333bbbbbbbbbbbbbbbbSCHEDULE
  B INTEREST INCOMEbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#
```

Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

##### Page 01 Line 02:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG01 LN02 333003333bbbbbbbbbbbbbbbbINTEREST
  PAYERbbbbbbbbbbbbbbbbbbbbAMOUNTbbbbbbbbbbbbbbbbbb#
```

Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

##### Page 01 Line 03:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG01 LN03 333003333FIRST NATIONAL BANKbbbbbb
bbbbbbbbbbbbbbbbbbbb00000000350 bbbbbbbbbbbbbbbbbbb#
```

Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

## Section 8 - Formats for Statement Records

### .04 Examples of Optional Statement Records (continued)

Page 01 Line 04:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG01 LN04 333003333LOTS OF MONEY MARKETbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbbbbbbb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG01 LN50 333003333CREDIT UNIONbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbb00000004800 bbbbbbbbbbbbbbbbbbbb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
-----1-----2-----3-----4-----5-----6
0115****STM 01 PG02 LN51 333003333FORTY NINE SAVINGS AND LOA
Nbbbbbbbbbbbbbbbbbbbbbbb00000006000 bbbbbbbbbbbbbbbbbbbb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

## Section 8 - Formats for Statement Records

### .04 Examples of Optional Statement Records (continued)

#### 2. Optional Statement Record (Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (\*SEQ 1790) of Schedule E.

##### Line 01:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN01 444004444SCHEDULE E PAGE 2 PART II
Ibbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb ]#
```

##### Line 02:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN02 444004444COLUMN Abbbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb COLUMN B bbbbbbb]#
```

##### Line 03:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN03 444004444BROWN ESTATEbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb 112222222bbbbbb]#
```

##### Line 04:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN04 444004444LANGLEY ESTATEbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb 223333333bbbbbb]#
```

##### Line 05:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN05 444004444FORTUNE ESTATEbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb 334444444bbbbbb]#
```

##### Line 06:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 02 PG01 LN06 444004444CHERRY TRUSTbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb 445555555bbbbbb]#
```

## Section 8 - Formats for Statement Records

### .04 Examples of Optional Statement Records (continued)

#### 3. Optional Statement Record - Continuation Statement (Variable Format)

For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (\*+SEQ 1807) of Schedule E.

##### Line 01:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN01 444004444SCHEDULE E PAGE 2 PART II
I CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

##### Line 02:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN02 444004444COLUMN C      COLUMN D      C
OLUMN E      COLUMN F      bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

##### Line 03:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN03 44400444400000000000 00000001600 0
0000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

##### Line 04:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN04 44400444400000000000 00000000500 0
0000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

##### Line 05:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN05 44400444400000000000 00000001600 0
0000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

##### Line 06:

```
-----1-----2-----3-----4-----5-----6
0117****[STM 03 PG01 LN06 44400444400000000000 00000003000 0
0000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb]#
```

## Section 8 - Formats for Statement Records

### .05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

<u>Schedule/Form</u>	<u>SEQ#</u>	<u>Identification</u>
Form 1040 Page 1	590	Total Other Income
	697	Total Alimony Paid
	735	Total Other Adjustments
Form 1040 Page 2	1125	Total Other Tax
	1177	Total NEI Amount
Form 1040A Page 2	1177	Total NEI Amount
Form 1040EZ	1177	Total NEI Amount
Schedule A	140	Total Other Taxes Amount
	410	Total Unreimbursed Employee Business Expense Amount
	435	Total Other Expenses
	495	Total Other Expenses Limit
Schedule B	025	Total Seller Financed Mortgage Amount
Form 6198	040	Total Other Gain/Loss

## **Section 9 - Validation - Transmission Records**

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

### **.01 General Transmission Reject Conditions**

- 805   o   TRANS Record B (TRANB) must be present.
- 823   o   Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 825   o   Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-999 for dedicated/leased line), and RECAP.
  - o   The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.

### **.02 TRANS Record A (TRANA) Reject Conditions**

- 806   o   Processing Site (Field 5) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.
- 822   o   Transmission Sequence for Julian Day (Field 9) matches a previously accepted transmission (Duplicate Transmission).

Julian Day (Field 8) of TRANS Record A (TRANA) must equal the actual day of the transmission to the IRS and the Transmission Sequence (Field 9) must be for that same Julian Day. (Each transmission of returns for a Julian Day must have the Transmission Sequence incremented by one. The first transmission beginning after midnight should have the Julian Day for the day, e.g., "015" beginning at 12:01 a.m. with Transmission Sequence of "01".)
- 824   o   Transmitter EFIN (Field 12) must be present.

## Section 9 - Validation - Transmission Records

### .03 RECAP Record Reject Conditions

- 830   o   Total EFT Count (Field 3) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.
- 831   o   Total Return Count (Field 4) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
- 840   o   The following fields must equal those in the Trans Record A (TRANA):
- | IDENTIFICATION                              | TRANA   | RECAP   |
|---|---------|---------|
| ETIN plus Transmitter's Use Code            | Field 7 | Field 5 |
| Julian Day of Transmission                  | Field 8 | Field 6 |
| Transmission Sequence Number for Julian Day | Field 9 | Field 7 |

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions

- 001 o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
- o The Summary Record must be present.
- 010 o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.
- o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than **or equal to** zero.
- o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.

When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts:  
Year fields with a length of four positions = YYYY, date fields with six positions = MMYYYY, date fields with eight positions = MMDDYYYY.
- o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- 014 o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)
- o Data may be entered in the following fields of the Tax Form only when the return is filed as part of the Practitioner PIN Pilot or the On-Line ECN Pilot: Primary Taxpayer Signature (SEQ 1321) and Spouse Signature (SEQ 1324).

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions (continued)

- 030   o   The Record ID's of all data records in a tax return must contain the same Primary SSN.
- o   The data records of the tax return must be in the order of Return Sequence Number or Attachment Sequence Number. See Section 2.01.13 for more information. Refer to Attachment 5 for Return and Attachment Sequence Numbers.
- o   Schedule Occurrence Number (Field 3 of the Schedule Record Identification) and Form Occurrence Number (Field 3 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "01".  
Note: For multiple occurrences of a schedule or form, the Page Number (Field 4 of the Schedule or Form Record Identifications) must be sequential within the Schedule Occurrence Number of a schedule or within the Form Occurrence Number of a form.
- o   All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:  
-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, and Form 8853.  
-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 4972, Form 5329, Form 6251, **Form 8582-CR**, Form 8606, and Form 8839.  
-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.  
-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.  
-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- o   The requirement for the presence of certain records is determined by the value of the Source Return Indicator (Field 3) of Tax Return Record Identification Page 1:  
-Value of "0 ", indicating Form 1040:  
Form 1040 Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.  
-Value of "1 ", indicating Form 1040A:  
Form 1040A Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.  
-Value of "2 ", indicating Form 1040EZ:  
Form 1040EZ must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions (continued)

- 033   o Fields within a record cannot be longer than specified in Part II Record Layouts.
  - o Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.
- 034   o For each record, significant data must be present following the Record ID.
- 035   o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 044   o The record has an invalid Record ID. The error may be one of the following:
  - The Primary SSN within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
  - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
  - Each record must be followed by a record terminus character (#).
- 045   o The format and content of the Record ID that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID.
  - o If the Schedule/Form Occurrence Number is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.
- 500   o Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.
- 501   o Qualifying SSN (SEQ 050, 120) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
  - o Qualifying SSN (SEQ 050, 120) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.

-|

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions (continued)

- 502   o   Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.
- 503   o   Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.
- 504   o   Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.
- 505   o   Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.
- 506   o   Qualifying SSN (SEQ 050, 120) of Schedule EIC was previously used for the same purpose.
- 507   o   Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.
- 508   o   Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing **status 2-Married filing joint status (SEQ 130)**; or Secondary SSN (SEQ 030) has been used as a Primary SSN on another return with **filing status 2 (SEQ 130)**.
- 509   o   Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
- 510   o   Primary SSN (SEQ 010) **and/or Secondary SSN (SEQ 030) where self was claimed as an exemption (SEQ 160)** has also been used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.
- 511   o   Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) **other than "3" or "4"**, and was also used as a Secondary SSN (SEQ 030) on another return with filing status value "3".
- 512   o   Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions (continued)

- 513   o   Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.
- 514   o   Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.
- 515   o   Primary SSN (SEQ 010) was used as a Primary SSN more than once.
- 518   o   Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R has an operational date on the IRS Master File that is equal to the current processing year. The operational date must be prior to the current processing year.
- 520   o   Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.
- 521   o   Date of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 050) and Qualifying SSN - 2 (SEQ 120) of Schedule EIC.
- 522   o   Primary Date of Birth (Field 34) in the Summary Record of an On-Line Return does not match data from the IRS Master File.
- 523   o   Spouse Date of Birth (Field 35) in the Summary Record of an On-Line Return does not match data from the IRS Master File.
- 524   o   Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 525   o   Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.
- 526   o   Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.
- 527   o   Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.

## Section 10 - Validation - Tax Return

### .01 General Reject Conditions (continued)

- 528   o   Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 600   o   IRS Master File indicates that the taxpayer must file Form 8862 to claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 900   o   Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year. - |
- 902   o   Declaration Control Number (DCN) (Field 10) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year, and cannot be duplicated in the same "drain" of returns from the FEPS within a transmission. - |
- 903   o   Secondary SSN (SEQ 030) of the Tax Form cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.
- 904   o   Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns. |
- 905   o   Declaration Control Number (DCN) (Field 10) of the Tax Return cannot duplicate a DCN within the same "drain" of returns. |
- 906   o   Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns. |
- 999   o   A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".

## Section 10 - Validation - Tax Return

### .02 Statement Record Reject Conditions

- 005 o The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.
- 050 o The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".
  - o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
  - o For Required Statement Records, any Statement Reference "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 051 o For Optional Statement Records (identified by an asterisk (\*) in Part II Record Layouts), any Statement Reference "STMbnn" occurring within a tax return must have a corresponding Statement Record.
- 052 o Optional Statement Records (identified by an asterisk (\*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
  - o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
- 053 o The total number of Statement Records cannot exceed the total number of Statement References within a tax return.

## Section 10 - Validation - Tax Return

### .03 Tax Return Record Identification (Record ID) Reject Conditions

- 003 o Tax Period (Field 7) equal "199912". For Form 1040/1040A, Tax Period (Field 6) of Tax Return Record Identification Page 2 must also equal "199912".
- 028 o EFIN of Originator (Field 10b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.
- 029 o EFIN of Originator (Field 10b) must be for a valid electronic filer authorized at that service center.
- 031 o Return Sequence Number (RSN) (Field 9) must be numeric.
- 032 o Declaration Control Number (DCN) (Field 10) must be numeric.
- 060 o Return Sequence Number (RSN) (Field 9) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 061 o Declaration Control Number (DCN) (Field 10) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 062 o The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeros.
- 064 o The Year Digit of Declaration Control Number (DCN) (Field 10) must be "0".

#### **.04 Tax Return Carry-Forward Lines**

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

Field on the Tax Form:			Field from the Schedule or Form:			
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
<u>076</u> :	380	Taxable Interest	=	Sch B/ Sch 1	290	Taxable Interest
<u>077</u> :	394	Total Ordinary Dividends	=	Sch B/ Sch 1	525	Total Ordinary Dividends
<u>099</u> :	440	Business Income/Loss	=	Sch C	710	Net Profit (Loss)
				Sch C-EZ	710	plus Net Profit
<u>078</u> :	450	Capital Gain/Loss	=	Sch D	1843	Combined Net Gain/Loss
					1846	or Allowable Loss
<u>081</u> :	470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
<u>079</u> :	510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150	Total Income or Loss
					2010	or Total Supplemental Income (Loss)
<u>140</u> :	520	Farm Income	=	Sch F	680	Net Farm Profit or Loss
<u>457</u> :	577	Housing/Foreign Earned Income Exclusion Amount	=	2555	1260	Max. Housing and Foreign Earned Inc. Exclusions
				2555EZ	1260	plus Max. of Foreign Earned Inc. Exclusion
<u>357</u> :	630	Medical Savings Account Deduction	=	8853	200	Medical Savings Account Deduction
<u>080</u> :	637	Current Year Moving Expenses	=	3903	180	Moving Exp Deduction
<u>195</u> :	640	Self-Employed Deduction = Schedule SE	=	Sch SE	165	Deduction for 1/2 of Self Employment Tax
<u>459</u> :	730	Other Adjustment Amount	=	2555	1310	Total Housing Deduction

## Section 10 - Validation - Tax Return

### .04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:			Field from the Schedule or Form:		
ERC	SEQ#	Identification	Sch/Frm	SEQ#	Identification
<u>082</u> :	789	Total Itemized or Standard Deduction	= Sch A	520	Total Deductions
<b><u>392</u>:</b>	<b>820</b>	<b>Taxable Income</b>	<b>= Sch J</b>	<b>010</b>	<b>Taxable Income</b>
<u>261</u> :	857	Form 8814 Amount	= 8814	220	Form 8814 Tax
<u>252</u> :	915	Tax (Form 1040) or	= 8615	290	Form 8615 Tax
	860	Tax (Form 1040A)			
<b><u>650</u>:</b>	<b>915</b>	<b>Tax</b>	<b>= 8586</b>	<b>170</b>	<b>Regular Tax Before Credits</b>
<u>083</u> :	925	Credit for Child & Dependent Care	= 2441/ Sch 2	330	Credit for Child & Dependent Care
<u>084</u> :	930	Credit for Elderly or Disabled	= Sch R/ Sch 3	250	Credit
<b><u>653</u>:</b>	<b>940</b>	<b>Child Tax Credit</b>	<b>= 8586</b>	<b>200</b>	<b>Child Tax Credit</b>
<b><u>658</u>:</b>	<b>990</b>	<b>Foreign Tax Credit</b>	<b>= 8586</b>	<b>250</b>	<b>Foreign Tax Credit</b>
<u>086</u> :	1040	Self Employment Tax	= Sch SE	160	Self-Employment Tax
<u>087</u> :	1050	Alternative Minimum Tax	= 6251	340	Alternative Minimum Tax
<u>115</u> :	1080	Social Security & Medicare Tax on Tips	= 4137	200	F1040 Social Security Medicare Tax on Tips
<u>112</u> :	1100	Tax on Retirement Plans	= 5329	078	Total Section 72 Tax on Early Distributions
				plus	
				091	Tax on Ed IRA Distrib Not Used for Educ Expenses
				plus	
				160	Excess Contributions Tax on Traditional IRA
				plus	
				180	Excess Contributions Tax on Roth IRA
				plus	
				317	Excess Contribution Tax on Ed IRA
				plus	
				341	Excess Contributions Tax on MSA
				plus	
				370	Tax on Excess Accumulations

## Section 10 - Validation - Tax Return

### .04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>221</u> :	1105	Advanced EIC Payments	=	W-2	200	Advance EIC Payment
<u>236</u> :	1107	Household Employment Taxes	=	Sch H	140	Total Taxes Less Advance EIC Payments
					240	plus FUTA Tax
<u>374</u> :	1186	Additional Child Tax Credit	=	8812	120	Additional Child Tax Credit
<u>426</u> :	1210	Other Payments	=	4136	450	Total Income Tax Credit Amount
<u>136</u> :	1310	ES Penalty Amount	=	2210	240	Underpayment Penalty/ Short Method
					720	or Total Underpayment Penalty
			or			
			=	2210F	180	Underpayment Penalty/ Farmers Fisherman

## Section 10 - Validation - Tax Return

### .04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>ERC</u>	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>170:</u>	Sch A	390	Casualty/Theft Loss	=	4684	450	Line 16 Minus Line 17
<u>280:</u>	Sch B/ Sch 1	289	Excludable Savings Bond Interest	=	8815	290	Excludable Savings Bond Interest
<u>186:</u>	Sch C	703	Home Business Expense	=	8829	450	Schedule C Allowable Expenses
<u>250:</u>	Sch D	1870	Investment Capital Gain	=	4952	036	Investment Capital Gain
<u>180:</u> <u>184:</u>	Sch E	1991	Net Farm Rental Income/Loss	=	4835	610	Net Farm Rent Profit and/or
						630	Net Farm Rent (Loss)
<u>171:</u>	4797	440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
<u>249:</u>	6251	480	Amount from Schedule D	=	Sch D	2025	Subtract Line 35 from Line 34
<u>251:</u>	8615	100	Child Taxable Income	=	1040/ 1040A	820	Taxable Income
<u>436:</u>	8582CR	210	Special Allowance for Rental Activity	=	8582	135	Special Allowance for Rental Activity
			Or				
		340	Special Allowance for Rental Activity				
<u>651:</u>	8586	180	Credit for Child and Dependent Care Exp (F2441)	=	1040	925	Credit for Child and Dependent Care
					2441	330	or Credit for Child and Dependent Care
<u>652:</u>	8586	190	Credit for the Elderly or the Disabled (Sch R)	=	1040	930	Credit for Elderly or Disabled
					Sch R	250	or Credit
<u>654:</u>	8586	210	Education Credits (F8863)	=	1040	950	Education Credits (F8863)
					8863	590	or Education Credits
<u>655:</u>	8586	220	Mortgage Interest Credit (F8396)	=	8396	170	Mortgage Interest Credit
<u>656:</u>	8586	230	Adoption Credit (F8839)	=	1040	960	Adoption Credit
					8839	289	or Add Lines 12 and 13

## **Section 11 - Validation - Specific Schedules and Forms**

The first seven sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

- 11.01 Forms 1040, 1040A, and 1040EZ
- 11.02 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
- 11.03 Practitioner PIN Pilot and On-Line ECN Pilot - Forms 1040, 1040A, and 1040EZ
- 11.04 Forms 1040 and 1040A only
- 11.05 Form 1040 only
- 11.06 Form 1040A only
- 11.07 Form 1040EZ only

The remaining four sub-sections include Error Reject Codes for the following:

- 11.08 Specific Schedules
- 11.09 Specific Forms
- 11.10 State Records
- 11.11 Summary Record

### **.01 Form 1040, Form 1040A, and Form 1040EZ**

- 004
  - o Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
  - o Primary SSN (SEQ 010) is a required field.
  - o Primary SSN (SEQ 010) of the Tax Form must equal Primary Social Security Number (P-SSN) (Field 5) of Tax Return Record Identification Page 1.
  - o Primary Social Security Number (P-SSN) (Field 5) of Tax Return Record Identification Page 1 must be significant.
- 006
  - o Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
  - o Primary Name Control (SEQ 050) is a required field.
  - o Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.
  - o See Section 7.01 for Name Control format.

## Section 11 - Validation - Specific Schedules and Forms

### .01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 007 o Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
  - o Street Address (SEQ 080) is a required field.
- 016 o Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
- 020 o Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
  - o Name Line 1 (SEQ 060) is a required field.
  - o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
- 021 o Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 format.
- 022 o State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
  - o State Abbreviation (SEQ 087) is a required field.
- 023 o City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
  - o City (SEQ 083) is a required field.
- 024 o If Military Ind (SEQ 097) equals "1" (Military Overseas Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Military Ind (SEQ 097) must equal "1". Refer to Attachment 4.

## Section 11 - Validation - Specific Schedules and Forms

### .01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 063   o   When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)
- 069   o   Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).
  - o   Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).
- 071   o   When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 072   o   When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
  - o   Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
- 075   o   If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.  
Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.  
Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3".  
Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.
- 103   o   If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.  
Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.  
Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R.  
Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.

## Section 11 - Validation - Specific Schedules and Forms

### .01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 108   ○ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1130).
  - Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 109   ○ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
  - Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 126   ○ If Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/**Preparer TIN** (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
  - If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
  - **If Preparer TIN (SEQ 1360) is significant, the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.**
  - If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
  - When Paid Preparer information (SEQ 1340-1410) is significant, Non-Paid Preparer (SEQ 1330) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 146   ○ When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.
- 166   ○ If Nontaxable Earned Income Amt (SEQ 1176) is significant, then Nontaxable Earned Income Type (SEQ 1175) must be significant. If Nontaxable Earned Income Type (SEQ 1175) is significant and does not contain a statement reference, then Nontaxable Earned Income Amt (SEQ 1176) must be significant and must equal Total NEI Amt (SEQ 1177).
  - If Nontaxable Earned Income Type (SEQ 1175) contains a statement reference, then the total of Nontaxable Earned Income Amt from the related Statement Record must equal Total NEI Amt (SEQ 1177).

## Section 11 - Validation - Specific Schedules and Forms

### .01 Form 1040, Form 1040A, and Form 1040EZ (continued)

- 177   o   If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed **\$2350 unless Form 4797 is attached**: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.
- 192   o   At least one of the following fields must be significant for the forms listed below.  
Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915), Total Credits (SEQ 1020), Total Tax (SEQ 1130), Total Payments (SEQ 1250).  
Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).
- 204   o   Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
  - o   Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- 259   o   When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 299   o   RAL Indicator (SEQ 1465) must equal "Y" or "N".
  - o   RAL Indicator (SEQ 1465) is a required field.
- 303   o   Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1310) is not significant, then Total Tax (SEQ 1130) must be greater than Total Payments (SEQ 1250).
  - o   Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
- 492   o   When the Electronic Postmark fields are present, then the ETIN of the Return Sequence Number must be a valid ETIN for that processing Service Center.
- 606   o   IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.

## Section 11 - Validation - Specific Schedules and Forms

### .02 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

- 019   ○ When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
- Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 105   ○ When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).
- |

## Section 11 - Validation - Specific Schedules and Forms

### .03 Practitioner PIN Pilot and On-Line ECN Pilot for Form 1040, Form 1040A, and Form 1040EZ

#### **On-Line ECN (e-file Customer Number) Pilot**

The On-Line ECN pilot targets the On-Line filing program. Taxpayers using tax preparation software to prepare and file their own returns i.e., current On-Line, form1040PC, and computer-generated paper 1040/1040A filers are being targeted to participate in this electronic signature pilot freeing them from the requirement to mail the paper signature Form 8453-OL to the IRS. The pilot will include initial delivery of a one-time use ECN via a Form 8160-E. An eligible taxpayer, who chooses to use the ECN generated by IRS, will sign his/her return using the ECN.

#### **Practitioner PIN (Personal Identification Number) Pilot**

The Practitioner Personal Identification Number (PIN) was introduced in January, 1999, in part, as a response to preparers' request for paperless e-filing. Filers who elect to participate in the pilot sign their electronic return by personally entering a five-digit, self-selected, one-time use Personal Identification Number. The ERO/Preparer signs the return using his/her PIN (a combination of the Electronic Filing Identification Number (EFIN) with an additional five characters to create a unique signature). For pilot participants, IRS waives submission of Forms W-2, W-2G, and 1099-R. The use of electronic authentication with the waiver for the attachments provides a paperless filing experience for eligible filers.

## Section 11 - Validation - Specific Schedules and Forms

### .03 Practitioner PIN Pilot and On-Line ECN Pilot for Form 1040, Form 1040A, and Form 1040EZ (continued)

**Note:** In Part II Record Layouts, the field description "PIN Pilot" refers to both the Practitioner PIN Pilot and the On-Line ECN Pilot.

- 440   o For the On-Line ECN Pilot, the e-file Customer Number (ECN) in the Primary Taxpayer Signature (SEQ 1321) must match data from the IRS Master File.
- o For the On-Line ECN Pilot, if Filing Status (SEQ 130) equals "2", then the e-file Customer Number (ECN) in the Spouse Signature (SEQ 1324) must match data from the IRS Master File.
- 441   o For the On-Line ECN Pilot, if Filing Status (SEQ 130) equals "2" and an e-file Customer Number (ECN) is present in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the ECN must be present in both fields.
- o For the Practitioner PIN Pilot, if Filing Status (SEQ 130) equals "2" and a Personal Identification Number (PIN) is present in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the PIN must be present in both fields.
- 442   o For On-Line ECN Pilot, **if an e-file Customer Number (ECN) is present** in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the On-line Jurat/Disclosure **Version Indicator** (SEQ 1319) of the Tax Form and the Signature Date (Field 33) of the Summary Record must be present.  
  
      For the Practitioner PIN Pilot, **if a Personal Identification Number (PIN)** is present, then the Jurat/Disclosure **Version Indicator** (SEQ 1319) of the Tax Form and the Signature Date (Field 33) of the Summary Record must be present.
- 443   o For the Practitioner PIN Pilot, the first six positions of the Name of Paid Preparer (SEQ 1340) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).
- 445   o For the Practitioner PIN Pilot, if Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) is significant, then Name of Paid Preparer (SEQ 1340) must be numeric.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.04 Form 1040 and Form 1040A**

- 008   o   Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
  - o   Filing Status (SEQ 130) is a required field.
- 011   o   When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.
- 012   o   If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1310) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1310) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 037   o   The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).
- 040   o   Information for at least one dependent must be present when any of the following fields are significant: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), Number of Other Dependents Listed (SEQ 350).
- 041   o   Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
- 043   o   When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:  
Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);  
Number of Children Who Lived with You (SEQ 240);  
Number of Other Dependents Listed (SEQ 350).
  - o   When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030). Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 065   o   When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".

## Section 11 - Validation - Specific Schedules and Forms

### .04 Form 1040 and Form 1040A (continued)

- 066   o   If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)
  - o   Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format. See Section 7.01 for Name Control format.
- 067   o   Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 068   o   When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 073   o   When Year Spouse Died (SEQ 155) is significant, it must equal "1997" or "1998" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".
  - o   When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.
- 076   o   If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.
- 077   o   If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.
- 083   o   Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.
- 084   o   Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.
- 088   o   Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1310).

## Section 11 - Validation - Specific Schedules and Forms

### .04 Form 1040 and Form 1040A (continued)

- 114   o   If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.
- 116   o   If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1130), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 119   o   If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
  - o   Exception: If Filing Status equals "3" and Military Indicator (SEQ 097) equals "2" (Military Stateside Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.
- 120   o   Total IRA Distributions Received (SEQ 475) cannot equal Taxable IRA Amount (SEQ 480).
- 121   o   Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).
- 127   o   If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1130), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1310) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 128   o   If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1130), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1310) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 129   o   If Total Payments (SEQ 1250) equals Total Tax (SEQ 1130), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 130   o   If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: **\$4450, 5300, 5350, 6400, 7400, 8050, 8450, 8900, 9750, and 10600; and, for Form 1040, Schedule A is not present** then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778). -

## Section 11 - Validation - Specific Schedules and Forms

### .04 Form 1040 and Form 1040A (continued)

- 131   o   If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".
- 134   o   If Exempt Self (SEQ 160) equals "X", Must Itemize Indicator (SEQ 786) **and Itemize Election Ind (SEQ 788) are** blank, and Schedule A is not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
  - o   Form 1040A - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) is blank, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- 136   o   Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1310) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.
  - o   Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1310) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.
- 138   o   Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).
- 158   o   If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).
- 188   o   When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.

## Section 11 - Validation - Specific Schedules and Forms

### .04 Form 1040 and Form 1040A (continued)

- 191   ○ Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 950), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 990), and Other Credits (SEQ 1015).
- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 950), and Adoption Credit (SEQ 960).
- 198   ○ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1200), and Other Payments (SEQ 1210).
- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 200   ○ When Earned Income Credit (SEQ 1180) is greater than \$347, Schedule EIC must be present.
- 221   ○ Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.
- 243   ○ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" **or Itemized Election Ind (SEQ 788) equals "IE"**, then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- 252   ○ When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.
- 281   ○ When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.
- 370   ○ When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.

## Section 11 - Validation - Specific Schedules and Forms

### .04 Form 1040 and Form 1040A (continued)

- 372   ○ When Child Tax Credit (SEQ 940) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".
- 373   ○ When Additional Child Tax Credit (SEQ 1186) is significant, at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.
  - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".
- 374   ○ When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 120) from Form 8812.
- 382   ○ If Education Credits (SEQ 950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 950) must be significant.
- 384   ○ When the filing status is "Married Filing Joint" and Education Credits (SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$50,000.
- 386   ○ When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.
- 387   ○ Form 1040/1040A - The Education Credits cannot exceed \$2500.
- 388   ○ When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".
- 389   ○ Student Loan Interest Deduction (SEQ 628) must not exceed **\$1500.** |
- 486   ○ When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.

## Section 11 - Validation - Specific Schedules and Forms

### **.05 Form 1040**

- 070   o   If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".
- 078   o   Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1843) or Allowable Loss (SEQ 1846).
- 079   o   Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 080   o   Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.
- 081   o   If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 082   o   If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 789) of Form 1040 must equal Total Deductions (SEQ 520) from Schedule A.
- 086   o   If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.
- 087   o   Alternative Minimum Tax (SEQ 1050) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.
- 089   o   When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.
  - o   When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). Refer to Attachment 8 for valid ranges of Social Security/Tax Identification Numbers.
- 097   o   When **Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.**  
  
When **Capital Distribution Box (SEQ 447) is not equal to "X", Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.**
- 099   o   Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.

## Section 11 - Validation - Specific Schedules and Forms

### .05 Form 1040 (continued)

- 112   ○ When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 180), Excess Contribution Tax on Ed IRA (SEQ 317), Excess Contributions Tax on MSA (SEQ 341), and Tax on Excess Accumulations (SEQ 370).
- When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".
- 115   ○ If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.
- 132   ○ When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.
- 135   ○ When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.
- 140   ○ Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.
- 150   ○ When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
- When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 165   ○ If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 175   ○ When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.
- 178   ○ When Other Form Block (SEQ 1006) equals "X", Form 8586 must be present and vice versa.
- 179   ○ When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.
- When Nonconventional Source Fuel Credit Literal (SEQ 1017) Equals "FNS", Form 8586 must be present.

## Section 11 - Validation - Specific Schedules and Forms

### .05 Form 1040 (continued)

- 189   ○ If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 630, 637, 640, 645, 650, 680, 697, 730, 735.
- 196   ○ When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
  - When F1040 Social Security Medicare Tax on Tips (SEQ 200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
- 236   ○ Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).
- 245   ○ When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.
  - When Other Credits (SEQ 1015) of Form 1040 is significant, Mortgage Interest Credit (SEQ 170) of Form 8396 must be significant **or Passive Activity Credit (SEQ 160) of Form 8586 must be significant**, and vice versa.
- 260   ○ When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.
- 263   ○ If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.
- 270   ○ When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.
- 277   ○ When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 285   ○ If Schedule D is present and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must be equal to or greater than Tax (SEQ 2236) of Schedule D.
- 287   ○ When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
  - When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.
- 357   ○ Medical Savings Account Deduction (SEQ 630) must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.

## Section 11 - Validation - Specific Schedules and Forms

### .05 Form 1040 (continued)

- 358   ○ When Medical Savings Account Deduction (SEQ 630) is significant, Form 8853 must be present.
- 360   ○ If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
  - If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.
- 361   ○ If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1120) is present, then Form 8853 must be present.
  - If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1120) of Form 1040 must be present.
- 364   ○ If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
  - If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.
- 420   ○ When Form 4136 Block (SEQ 1205) is equal to "X", Other Payments (SEQ 1210) must be significant, and vice versa.

## Section 11 - Validation - Specific Schedules and Forms

### .05 Form 1040 (continued)

- 421   o   When Other Payments (SEQ 1210) is significant, Total Payments (SEQ 1250) must be significant.
- 426   o   Other Payments (SEQ 1210) must equal Total Income Tax Credit Amount (SEQ 450) from Form 4136, when either field is significant.
- 454   o   Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
- 456   o   When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
  - o   When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.
- 457   o   The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
- 458   o   When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.
- 459   o   If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

## Section 11 - Validation - Specific Schedules and Forms

### .06 Form 1040A

- 038   ○ Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, and Form Payment.

### .07 Form 1040EZ

- 039   ○ Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400, Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8862, Form 9465, and Form Payment.
- 159   ○ If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal **\$7050** when Secondary SSN (SEQ 030) is not significant, and must equal **\$12700** when Secondary SSN (SEQ 030) is significant. |
- If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed **\$4300** when Secondary SSN (SEQ 030) is not significant, and cannot exceed **\$9950** when Secondary SSN (SEQ 030) is significant. |
- 161   ○ Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.
- 162   ○ Earned Income Credit (SEQ 1180) cannot exceed **\$347** and Adjusted Gross Income (SEQ 750) must be less than **\$10200**. |
- When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 194   ○ If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).

## **Section 11 - Validation - Specific Schedules and Forms**

### **.08 Error Reject Codes for Schedules**

#### **1. Schedule A**

- 015   ○ The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 113   ○ When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.
- 170   ○ Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.
- 197   ○ When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.

- |

#### **2. Schedule B and Schedule 1**

- 280   ○ When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.

#### **3. Schedule C**

- 098   ○ Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).
- 100   ○ When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.
- 117   ○ At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).
- 149   ○ When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".
- 183   ○ If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.
- 187   ○ Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.08 Error Reject Codes for Schedules (continued)**

#### **4. Schedule C-EZ**

- 036 ○ Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.
- 240 ○ Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.
- 241 ○ At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).
- 242 ○ Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

#### **5. Schedule D**

- 250 ○ When Investment Capital Gain (SEQ 1870) is significant, Form 4952 must be present. Investment Capital Gain (SEQ 1870) of Schedule D must equal Investment Capital Gain (SEQ 036) from Form 4952.

#### **6. Schedule E**

- 102 ○ If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.
- 106 ○ If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1750, 1755, 1765, 1933, 1937, 1945, 1977, 1991, 2010, and 2020.
- 169 ○ At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

- 184   o   If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
- o   When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
- o   When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
- o   Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 286   o   When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

#### 7. Schedule EIC

- 201 o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 050, 120); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
  - o Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.
- 202 o Year of Birth (SEQ 020, 090) cannot be greater than current tax year.
- 203 o Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".
- 205 o When Qualifying SSN (SEQ 050, 120) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security Numbers.
- 206 o If Year of Birth (SEQ 020, 090) is greater than "1975" and less than "1981", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 207 o If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "1998", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".
  - o If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "1998", then Number of Months (SEQ 070, 140) must equal "12".
- 216 o Qualifying SSN - 1 (SEQ 050) cannot equal Qualifying SSN - 2 (SEQ 120). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 217 o When Year of Birth (SEQ 020, 090) is less than "1976", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 218 o When Year of Birth (SEQ 020, 090) equals "1998", the corresponding Number of Months (SEQ 070, 140) must equal "12".

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

- 222   o   If Qualifying SSN - 1 (SEQ 050) is significant and Qualifying SSN - 2 (SEQ 120) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$2312** and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than **\$26928**.
- o   If Qualifying SSN - 1 (SEQ 050) and Qualifying SSN - 2 (SEQ 120) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$3816** and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than **\$30580**.
- 476   o   The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).

### 8. Schedule F

- 141   o   At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).
- 142   o   Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".
- 143   o   Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.
- 182   o   When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

#### 9. Schedule H

- 208 o Cash Wages Over \$1100 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1100 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.
- 209 o Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 210 o Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 211 o Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 212 o Name of State Where Unemploymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
- 213 o Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters, and cannot equal all blanks or all zeros.
- 214 o When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 215 o Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
  - o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
  - o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".
- 219 o Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1100 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

- 220   o   When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1100 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).
- 223   o   When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.
- 224   o   If Cash Wage Over \$1100 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.
- 225   o   When Cash Wage Over \$1100 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1100.
- 226   o   When Cash Wage Over \$1100 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 227   o   When Page 2 of Schedule H is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
  - o   When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".
- 228   o   Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).
- 229   o   When Page 2 of Schedule H is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.
- 235   o   When Page 2 of Schedule H is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

#### 10. Schedule J

- 390
  - o Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
  - o One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).
- 391
  - o The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 050, SEQ 060, SEQ 070, SEQ 080, SEQ 090, SEQ 110, SEQ 120, SEQ 130, SEQ 150, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.
- 392
  - o Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.
- 393
  - o When Add Lines 4,8,12,and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).

#### 11. Schedule R and Schedule 3

- 085
  - o Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).
- 133
  - o If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.
- 163
  - o One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.

## Section 11 - Validation - Specific Schedules and Forms

### .08 Error Reject Codes for Schedules (continued)

#### 12. Schedule SE

- 046   o   SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 047   o   SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
- 107   o   If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.
- 195   o   When Self-Employment Tax (SEQ 160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 165) must be significant, and vice versa.
  - o   If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms

#### 1. Form W-2

- 122   ○ Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
  - Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 123   ○ The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
  - Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
- 139   ○ Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.
- 289   ○ When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.
- 290   ○ Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
  - Exception: This check is not performed when Employer State (SEQ 073) contains a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 291   ○ Employer City (SEQ 070) must contain at least three characters.
- 295   ○ For each occurrence of Form W-2, neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) can be greater than 1/2 (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **2. Form W-2G**

- 124   ○ The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).
- 295   ○ For each occurrence of Form W-2G, Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).

#### **3. Form 1099-R**

- 125   ○ The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).
- 295   ○ For each occurrence of Form 1099-R, Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).

#### **4. Form 1116**

- 230   ○ When only one Form 1116 is present, Tentative Foreign Tax Credit (SEQ 1180) must equal Gross Foreign Tax Credit (SEQ 1090), and the following fields must be blank: Alt. Min. Tax Literal (SEQ 010) and SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.
- 231   ○ When more than one Form 1116 is present, only the first occurrence of Form 1116 can have significant data in the following fields: SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.
  - Exception: If there is more than one Form 1116 with Alt. Min. Tax Literal (SEQ 010), then the first occurrence of Form 1116 with Alt. Min. Tax Literal equal to "ALT MIN TAX" may have significant data in the following fields: SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.
- 232   ○ On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 090.
  - When more than one Form 1116 is present, the same box (SEQ 020 through 090) cannot equal "X" on more than one Form 1116.
  - Exception: The same box (SEQ 020 through 090) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 010) is significant on one of the two Forms 1116.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **5. Form 2106**

- 048   ○ SSN of Taxpayer with Employee Business Expense (SEQ 003) on the first Form 2106 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 049   ○ SSN of Taxpayer with Employee Business Expense (SEQ 003) on the second Form 2106 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 003) on the first Form 2106. When both spouses are filing Form 2106, the Form 2106 for the primary taxpayer must precede the Form 2106 for the secondary taxpayer.

#### **6. Form 2210 and Form 2210F**

- 148   ○ Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".
- Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### 7. Form 2441 and Schedule 2

- 074   ○ Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.
- 090   ○ When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.
  - **If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.**
- 095   ○ If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.
  - If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.
- 137   ○ When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.
- 296   ○ If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).
- 298   ○ When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### 8. Form 2555 and Form 2555EZ

- 406   o   If the EFIN contains an out of service center DO, and Form 2555 or Form 2555EZ is not present, then State Data must be present.
- 452   o   Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
  - o   When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).
- 453   o   Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$74,000.
- 455   o   Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
  - o   Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

- 460   o   Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
- o   Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year  
                  or  
                  When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 1031199<sup>9</sup>), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101199<sup>8</sup>). |
- o   Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
- o   Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year  
                  or  
                  When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 1031199<sup>9</sup>), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101199<sup>8</sup>). |
- o   Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.
- 461   o   Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.
- 462   o   Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

- 463   o   Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code.
  - o   Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code.
  - o   Refer to Attachment 9 for Post of Duty Codes.
- 464   o   Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.
- 465   o   Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 466   o   Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 467   o   Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.
- 468   o   Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.
- 469   o   Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.
- 470   o   Form 2555EZ - For each of the following, only one box can equal "X":
  - Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
  - Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
  - Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
- 471   o   Form 2555 - Part II or Part III must be present, but not both.
- 472   o   Form 2555/2555EZ - Must be transmitted to the Austin Service Center using an Andover Service Center EFIN.

### **9. Form 3903**

- o   Only Field Format validations apply.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### 10. Form 4136

- 422   ○ When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:
- When Nontaxable Use of Gasoline Credit Amount (SEQ 050) is greater than zero, at least one of the following must be significant: SEQ 010, 020, 039, or 049.
  - When Nontaxable Use of Gasohol Credit Amount (SEQ 120) is greater than zero, at least one of the following must be significant: SEQ 070, 090, or 110.
  - When Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 144) is greater than zero, then at least one of the following must be significant: SEQ 126, 138, or 143.
  - When Nontaxable Use of Diesel Fuel/Kerosene Credit Amt (SEQ 178) is greater than zero, then at least one of the following must be significant: SEQ 162 or 174.
  - When Non Taxable of Train Use Credit Amt (SEQ 188) is greater than zero, then Diesel Fuel/Kerosene Train Use Gallons (SEQ 186) must be significant.
  - When Certain Intercity and Local Bus Use Credit Amt (SEQ 202) is greater than zero, then Certain Intercity and Local Bus Use Gallons (SEQ 196) must be significant.
  - When Nontaxable Use of Aviation Fuel Tax Credit Amt (SEQ 248) is greater than zero, then at least one of the following must be significant: SEQ 208, 218, or 242.
  - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 294) is greater than zero, then at least one of the following must be significant: SEQ 286 or 292.
  - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 329) is greater than zero, then at least one of the following must be significant: SEQ 309, 314, or 322.
  - When Use of LPG in Certain Buses Credit Amount (SEQ 346) is greater than zero, then at least one of the following must be significant: SEQ 336 or 342.
  - When Gasohol Blenders Tax Credit Amount (SEQ 390) is greater than zero, then at least one of the following must be significant: SEQ 363, 373, or 383.
- 423   ○ **If Evidence of Dyed Diesel Fuel/Kerosene Exception** Box (SEQ 152) equals "X", **Evidence of Dyed Diesel Fuel/Kerosene Explanation** (SEQ 146) must equal "STMbnn" **and vice versa**.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

- 424   o   If **Evidence of Dyed Diesel Fuel Exception** Box (SEQ 278) equals "X", then **Evidence of Dyed Diesel Fuel Explanation** (SEQ 274) must equal "STMbnn" and vice versa; and Undyed Diesel Fuel UV Registration No (SEQ 272) must be significant.
- o   If **Evidence of Dyed Kerosene Exception** Box (SEQ 302) equals "X", then **Evidence of Dyed Kerosene Explanation** (SEQ 299) must equal "STMbnn" and vice versa; and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 297), or Undyed Kerosene UP Registration No (SEQ 298).
- 425   o   If Total Income Tax Credit Amount (SEQ 450) is significant, then at least one of the "credit amounts" (SEQ 050, 120, 144, 178, 188, 202, 248, 294, 329, 346, 390) must be significant.
- 427   o   When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:
- When Nontaxable Use of Gasoline Gallons (SEQ 039 or 049) is
- o   greater than zero, then Nontaxable Use of Gasoline Type (SEQ 031 or 041) must be significant.
- When Gasohol 10% Alcohol Gallons (SEQ 070) is greater than zero,
- o   then Gasohol 10% Alcohol Type (SEQ 060) must be significant.
- When Gasohol 7.7% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 080) must be significant.
- o   When Gasohol 5.7% Alcohol Gallons (SEQ 110) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 100) must be significant.
- o   When Nontaxable Use of Aviation Gasoline Gallons (SEQ 138 or 143) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 132 or 139) must be significant.
- o   When Nontaxable Use of Diesel Fuel Gallons (SEQ 162) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 156) must be significant.
- o   When Nontaxable Use of Diesel Kerosene Gallons (SEQ 174) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 166) must be significant.
- o   When Nontaxable Use of Aviation Fuel Gallons (SEQ 218 or 242) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 212 or 232) must be significant.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

- 446   o   When Undyed Diesel Fuel UV Registration No (SEQ 272) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 286) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 292) must be present, and vice versa.   -
- 447   o   When Undyed Kerosene UV Registration No (SEQ 297) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 309) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 314) must be present, and vice versa.   -
- o   When Other Sales of Undyed Kerosene Gallons (SEQ 322) is present, then Undyed Kerosene UP Registration No (SEQ 298) must be present and vice versa.   -

### **11. Form 4137**

- 017   o   Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.
- 054   o   Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 059   o   Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.

### **12. Form 4255**

- o   Only Field Format validations apply.

### **13. Form 4562**

- o   Only Field Format validations apply.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **14. Form 4684**

- 174   ○ When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.

#### **15. Form 4797**

- 171   ○ When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.

#### **16. Form 4835**

- 180   ○ When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
- When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
- Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 181   ○ If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.

#### **17. Form 4952**

- 101   ○ At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).

#### **18. Form 4970**

- 278   ○ Accumulation Dist. Attributable Tax (SEQ 670) must be significant.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **19. Form 4972**

- 271   o   None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
- o   All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).
- 272   o   Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).
- 275   o   At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 5 Yr Method Average Tax (SEQ 450), 10 Yr Method Average Tax (SEQ 690).
- 276   o   Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.
- 279   o   For each of the following, one box must equal "X", but both cannot equal "X":  
Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);  
Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **20. Form 5329**

- 018 o Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.
- 057 o SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 058 o SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
- 118 o Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
  - o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

#### **21. Form 6198**

- o Only Field Format validations apply.

#### **22. Form 6251**

- 246 o When Amount from Schedule D Line 27 (SEQ 370) is significant, Subtract Line 26 from Line 22 (SEQ 1930) of Schedule D must be significant.
- 247 o When Unrecaptured Section 1250 Gain (SEQ 380) is significant, Unrecaptured Section 1250 Gain (SEQ 1909) of Schedule D must be significant.
- 248 o When Amount from Schedule D Line 22 (SEQ 400) is significant, Subtract Line 21 from Line 20 (SEQ 1880) of Schedule D must be significant.
- 249 o When Amount from Schedule D Line 36 (SEQ 480) is significant, it must equal Subtract Line 35 from Line 34 (SEQ 2025) from Schedule D.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **23. Form 6252**

- 094   ○ If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.

#### **24. Form 6781**

- 700   ○ When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".
- 701   ○ When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".
- 702   ○ When one of the following fields is significant:  
Short-Term Capital Gain or Loss (SEQ 240) or Short-Term Portion of Recognized Loss (SEQ 460) or Short-Term Portion of Gains -1 (SEQ 640) then, Net ST Gain or Loss for Entire Year (SEQ 715) of Schedule D must be significant.
- 703   ○ When one of the following fields is significant: Long-Term Capital Gain or Loss (SEQ 250) or Long Term Portion of Recognized Loss (SEQ 470) or Long Term Portion of Gains -1 (SEQ 650) then, Net LT Gain or Loss for Entire Year (SEQ 1720) of Schedule D must be significant.

#### **25. Form 8271**

- 430   ○ If any one of the following Investor group items is significant, then all must all be significant: Investor's Name (SEQ 010), Investor's Identifying Number (SEQ 020), Investor's Tax year Ended (SEQ 030).
- 431   ○ Investor's Name (SEQ 010) must equal Name-Line 1 (SEQ 060) of Form 1040.
- Investor's Identifying Number (SEQ 020) must equal Primary SSN (SEQ 010) of Form 1040.
- Investor's Tax Year Ended (SEQ 030) must equal the current tax year.
- 432   ○ When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name -1 (SEQ 040) or Tax Shelter Registration Number -1 (SEQ 050) or Name of Person Who Applied for Registration -1 (SEQ 060) or Tax Shelter Identifying Number -1 (SEQ 070).

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **26. Form 8283**

- o Only Field Format validations apply.

#### **27. Form 8396**

- o Only Field Format validations apply.

#### **28. Form 8582**

- o Only Field Format validations apply.

#### **29. Form 8582-CR**

- 435 o When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25,000.
- o When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25,000.
- 436 o When Special Allowance for Rental Activity (SEQ 210) is significant, it must equal Special Allowance for Rental Activity (SEQ 135) of Form 8582.  
  
When Special Allowance for Rental Activity (SEQ 340) is Significant, it must equal Special Allowance for Rental Activity (SEQ 135) of Form 8582.
- 437 o Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

- |     |  |  |
|-----|--|--|
| 30. | <u>Form 8586</u>   |  |
| 650 | o When Regular Tax Before Credits (SEQ 170) is significant, it must equal Tax (SEQ 915) of Form 1040.  |  |
| 651 | o When Credit for Child and Dependent Care Exp (F2441) (SEQ 180) is significant, it must equal Credit for Child and Dependent Care (SEQ 330) of Form 2441 or Credit for Child and Dependent Care (SEQ 925) of Form 1040. |  |
| 652 | o When Credit for the Elderly or the Disabled (Sch R) (SEQ 190) is significant, it must equal Credit (SEQ 250) of Schedule R or Credit for Elderly or Disabled (SEQ 930) of Form 1040.                                   |  |
| 653 | o When Child Tax Credit (F1040) (SEQ 200) is significant, it must equal Child Tax Credit (SEQ 940) of Form 1040.   |  |
| 654 | o When Education Credits (F8863) (SEQ 210) is significant, it must equal Education Credits (SEQ 590) of Form 8863 or Education Credits (Form 8633) (SEQ 950) of Form 1040.   |  |
| 655 | o When Mortgage Interest Credit (F8396) (SEQ 220) is significant, it must equal Mortgage Interest Credit (SEQ 170) of Form 8396.   |  |
| 656 | o When Adoption Credit (F8839) (SEQ 230) is significant, it must equal Add Lines 12 and 13 (SEQ 289) of Form 8839 or Adoption Credit (SEQ 960) of Form 1040.   |  |
| 657 | o Flow-through Entity EIN (SEQ 120) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.   |  |
| 658 | o When Foreign Tax Credit (SEQ 250) is significant, it must equal Foreign Tax Credit (SEQ 990) of Form 1040.   |  |
| 659 | o When Credit for Fuel from a Nonconventional Source (SEQ 270) is significant, Nonconventional Source Fuel Credit (SEQ 1025) must equal "STMbnn" of Form 1040.   |  |

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **31. Form 8606**

- 055   o   SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 056   o   SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.
- 450   o   Nondeductible IRA Name (SEQ 005) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.
- 451   o   Nondeductible IRA Name (SEQ 005) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
  - o   Nondeductible IRA Name (SEQ 005) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

#### **32. Form 8615**

- 006   o   Parent Name Control (SEQ 045) must be significant and correctly formatted. See Section 7.01 for Name Control format.
- 251   o   Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 253   o   Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".
- 255   o   Gross Unearned Income (SEQ 070) must be greater than \$1400.
- 256   o   Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.
- 257   o   Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.
- 258   o   Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **33. Form 8812**

- 475    o    The following fields cannot equal "X": Amount on Line 5 - Yes Box (SEQ 046), Amount on Line 8 - Yes Box (SEQ 076), or Amount on Line 9 - Yes Box (SEQ 130).

#### **34. Form 8814**

- 006    o    Child Name Control (SEQ 015) must be significant and correctly formatted. See Section 7.01 for Name Control format.
- 261    o    When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
- o    Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.
- 262    o    Child Taxable Unearned Income (SEQ 170) must be greater than \$700 and less than \$7000.
- 264    o    When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
- o    When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
- o    When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.
- 265    o    When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.
- 266    o    Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 267    o    Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$700, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$700, Form 8814 Tax (SEQ 220) must equal \$105.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **35. Form 8815**

- 282 o Taxable Expenses (SEQ 190) must be greater than zero.
- 283 o If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than **\$109,650**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than **\$68,100**.

#### **36. Form 8828**

- 288 o Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).

#### **37. Form 8829**

- 186 o Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.
- 193 o Total Hours Available (SEQ 065) cannot exceed the maximum number of available hours (24 hrs x the number of days in the year).

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### **38. Form 8839**

- 480 ○ When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 481 ○ Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
  - If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
  - Eligible Child Name Control (SEQ 030, 110) must be in the correct format. See Section 7.01 for Name Control format.
- 482 ○ Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.
- 483 ○ Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 484 ○ If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1981", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".
- 485 ○ Modified AGI (SEQ 240) and Modified AGI (SEQ 390) must be less than \$115000.
- 487 ○ If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.
  - If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

#### 39. Form 8853

- 350 o Policyholder SSN (SEQ 286) must be numeric and within the valid range for an SSN or an ITIN.
  - o Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.
  - o Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 351 o MSA Acct Holder SSN (SEQ 005) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.
- 352 o If Primary New MSA for Current Tax Year - Yes (SEQ 010) is equal to "X", then either [Primary Previously Uninsured Acct Holder - Yes (SEQ 030) or Primary Previously Uninsured Account Holder - No (SEQ 040) must equal "X"] and either [Primary Self HDHP Coverage Box (SEQ 050) or Primary Family HDHP Coverage Box (SEQ 060) must equal "X"].]
- 353 o If Spouse New MSA for Current Tax Year - Yes (SEQ 070) is equal to "X", then either [Spouse Previously Uninsured Acct Holder - Yes (SEQ 090) or Spouse Previously Uninsured Acct Holder - No (SEQ 100) must equal "X"] and either [Spouse Self HDHP Coverage Box (SEQ 110) or Spouse Family HDHP Coverage Box (SEQ 120) must equal "X"].
- 354 o One box of the following pair must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)
  - Primary New MSA for Current Tax Year - Yes (SEQ 010)
  - Primary New MSA for Current Tax Year - No (SEQ 020)
  - o When Filing Status (SEQ 130) of Form 1040 is not equal to "2", the following fields must be blank: Spouse New MSA for Current Tax Year - Yes (SEQ 070), Spouse New MSA for Current Tax Year - No (SEQ 080), Spouse Previously Uninsured Acct Holder - Yes (SEQ 090), Spouse Previously Uninsured Acct Holder - No (SEQ 100), Spouse Self HDHP Coverage Box (SEQ 110), and Spouse Family HDHP Coverage Box (SEQ 120).
- 355 o If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

- 356   ○ If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.
- 359   ○ One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)
  - Payments or Death Benefits - Yes (SEQ 320)
  - Payments or Death Benefits - No (SEQ 330)
  - and
  - Insured Terminally Ill - Yes (SEQ 340)
  - Insured Terminally Ill - No (SEQ 350).
- 362   ○ **If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.**
- **If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is equal to "X", then Total taxable MSA Distributions (SEQ 270) must be blank.**
- 363   ○ If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.
- 365   ○ If Primary Self HDHP Coverage Box (SEQ 050) equals "X" or Spouse Self HDHP Coverage Box (SEQ 110) equals "X", then Limitation Amount (SEQ 180) cannot exceed \$2250.
- If Primary Family HDHP Coverage Box (SEQ 060) equals "X" or Spouse Family HDHP Box (SEQ 120) equals "X", then Limitation Amount (SEQ 180) cannot exceed \$4500.

### **40. Form 8862**

- 602   ○ Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.
- 603   ○ Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.
- 604   ○ When Schedule EIC is not present, Part II of Form 8862 must contain significant entries.
- 605   ○ When Schedule EIC is present, Part III of Form 8862 must contain significant entries.

## **Section 11 - Validation - Specific Schedules and Forms**

### **.09 Error Reject Codes for Forms (continued)**

#### **41. Form 8863**

- 379   ○ The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
- 380   ○ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.
- 381   ○ When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers.)
- 383   ○ To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.
- 385   ○ Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.
- 387   ○ Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$1500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.

#### **42. Form 9465**

- 167   ○ Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168   ○ Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 172   ○ Amount Owed on Tax Return (SEQ 280) cannot be greater than \$10000.

## Section 11 - Validation - Specific Schedules and Forms

### .09 Error Reject Codes for Forms (continued)

710 o When Direct Debit information is present, Routing Transit Number (SEQ 330)(RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.

- o Bank Account Number (SEQ 340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".

#### **43. Form Payment**

- 010 o Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field and cannot equal all zeros or all blanks.
- 395 o Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
  - o When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.
- 396 o Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
  - o Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
  - o Type of Account (SEQ 050) must equal "1" or "2".
- 397 o Form Payment - When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 17.
  - o When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
  - o **The year of the Requested Payment Date (SEQ 080) must equal the current processing year.**

## **Section 11 - Validation - Specific Schedules and Forms**

### **.10 State Records**

- 009 o The unformatted state record exceeds the maximum length.
- 400 o The Generic Record must be present in the state data packet.
  - o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 401 o The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.
  - o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 402 o All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.
- 403 o Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 404 o The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.
  - o The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.
- 405 o Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).
- 406 o If the EFIN contains an out of service center DO, and Form 2555 or Form 2555EZ is not present, then State Data must be present.
- 407 o The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 408 o When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.

## Section 11 - Validation - Specific Schedules and Forms

### .11 Summary Record

- 025   o   For an On-Line return, the following fields must be present:  
Jurat/Disclosure **Version Indicator** (SEQ 1319) of the Tax Form,  
and Signature Date (Field 33) and Primary Date of Birth  
(Field 34) of the Summary Record.
- 026   o   For an On-Line return, if Filing Status (SEQ 130) of the Tax Form  
equals "2", then the following fields must be present:  
Jurat/Disclosure **Version Indicator** (SEQ 1319) of the Tax Form,  
Signature Date (Field 33) and Spouse Date of Birth (Field 35) of  
the Summary Record.
- 027   o   Electronic Return Originator Name (Field 4) must be significant.  
  
      o   EFIN of Originator (Field 5) must be significant and equal to  
      EFIN of Originator (Field 10b) of Tax Return Record  
      Identification Page 1.
- 151   o   Number of Logical Records in Tax Return (Field 7) must equal the  
total logical record count computed by the IRS.
- 152   o   Number of Forms W-2 (Field 8) must equal the number of Forms W-2  
computed by the IRS.
- 153   o   Number of Forms W-2G (Field 9) must equal the number of  
Forms W-2G computed by the IRS.
- 154   o   Number of Forms 1099-R (Field 10) must equal the number of  
Forms 1099-R computed by the IRS.
- 155   o   Number of Schedule Records (Field 11) must equal the number of  
schedule records computed by the IRS.
- 156   o   Number of Form Records (Field 12) must equal the number of form  
records computed by the IRS.
- 157   o   Number of Statement Record Lines (Field 13) must equal the number  
of statement record lines computed by the IRS.
- 490   o   Year of the Electronic Postmark Date  
(Field 39) must equal the current processing year.
- 491   o   The following three fields must be present: Electronic Postmark  
Date (Field 39), Electronic Postmark Time (Field 40), Electronic  
Postmark Time Zone (Field 41).  
(For Authorized Electronic Postmark Transmitters only).
- 493   o   Software Identification Number (Field 32) must be present.

## **Section 12 - Federal/State Electronic Filing Specifications**

### **.01 What Is Federal/State Electronic Filing**

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then forward correctly formatted state data to the state tax administration agency.

### **.02 Federal/State Filing - Participating States**

Thirty-five states and the District of Columbia will participate in the Tax Year 1999 Federal/State Filing Program. |

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. A roster of state electronic filing coordinators is included in item .12 of Section 12. Updated rosters of state coordinators will be available **in the IRS Home Page and** on the IRS Centralized Bulletin Board. Most states will place their specifications in the IRS Centralized Bulletin Board, Federal/State Library. |

If there are any comments or suggestions regarding Part I, Section 12, please forward them to:

Internal Revenue Service  
Federal/State Filing Program  
Beatriz Gavilan, OP:ETA:O:P, NC-C4/266  
5000 Ellin Road  
Lanham, MD 20706

Phone: (202) 283-0227  
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IRS Bulletin Board E-mail ID: Beatriz Gavilan  
Internet Address: [Beatriz.R.Gavilan@ml.irs.gov](mailto:Beatriz.R.Gavilan@ml.irs.gov) |

## Section 12 - Federal/State Electronic Filing Specifications

### .03 Data Communications

Beginning in 2000 all e-file returns will be transmitted to two transmission centers, Austin Service Center and Tennessee Computing Center. The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns. Federal/State electronic returns are to be transmitted based on the following state home center relationship:

Home Service Center	Transmit Site	States Supported
Andover	<b>Austin</b>	CT DC DE MD NJ NY PA RI VA
Austin	<b>Austin</b>	IA IL KS MO NM OK WI
Cincinnati	<b>Tennessee</b>	IN KY MI OH SC WV
Memphis	<b>Tennessee</b>	AL AR GA LA MS NC
Ogden	<b>Austin</b>	AZ CO ID MT ND NE OR UT

**NOTE:** IRS will restrict electronic filers to sending state returns as specified above or the Federal/State return will be rejected. For example, if a filer in North Carolina sends a South Carolina return to any service center other than Cincinnati, the return will be rejected. The North Carolina filer must request, through a revised application, that their EFIN be accepted at the Cincinnati Service Center (CSC) in order to transmit a South Carolina return to CSC. States may have additional restrictions.

IRS will reject Federal/State returns that are not submitted to the correct **home** service center. The correct **home** service center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the **home** service center that supports the state. If it is a federal return only, always transmit it to your supporting **home** service center.

## **Section 12 - Federal/State Electronic Filing Specifications**

### **.04 Record Format General Description**

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part II Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (Field 7) and Number of Form Records (Field 12) of the Summary Record must include a count for each state packet.
2. Increase the counts in Number of Logical Records in Tax Return (Field 7) and Number of Form Records (Field 12) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

### **.05 File Format General Description**

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.
2. The state packet must be placed after the federal statement records and before the summary record. Any other order will cause return rejection.

## Section 12 - Federal/State Electronic Filing Specifications

### .06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

\*\*\*\*TRANA, \*\*\*\*TRANB, \*\*\*\*1040 PG01, \*\*\*\*RECAP, \*\*\*\*SUM.

2. State records must not contain the following data characters: "[" "]" "#" within the state's variable format. These are reserved by the IRS for use as delimiters.
3. The following delimiters may be used to transmit the unformatted state records as variable to the state:
  - "{" instead of "[" and
  - "}" instead of "]" and
  - "\$" instead of "#" and
  - "!" instead of "\*\*".

The hexadecimal representations of these characters are:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>
[	5B	AD	{	7B	CO
]	5D	BD	}	7D	DO
#	23	7B	\$	24	5B
*	2A	5C	!	21	5A

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

## Section 12 - Federal/State Electronic Filing Specifications

### .07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

### .08 Acknowledgment File

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available for state retrieval within twenty-four hours of IRS acknowledgment.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state acknowledgment or acceptance of the state tax return.**

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by Attachment Sequence Number (Record Number) "97". The ACK Recap Record refers only to the federal return.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS acknowledgment of federal return acceptance. Electronic filers must contact the states to obtain state acknowledgment of state return receipt. The last chart in this chapter provides the name of each state's acknowledgment provider.

## **Section 12 - Federal/State Electronic Filing Specifications**

### **.09 Record Format Fixed and Variable Examples**

There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
-----1-----2-----3-----4-----5-----6
12345678901234567890123456789012345678901234567890

0276****[ST 0001 01PG01 400005100][010]SC[020]005703210000
16[060]JANE TEST DOE NOW 35 CHARACTERS R[075]3440 LITTLE RA
NC H RD NOW 35 CHAR[085]LADSON NOW 22 CHARAC[095]SC[100
]294566666666[110]00018[150]1[155]01[195]4112[200]3400[310]1
0308V[525]185[550]185[580]185[650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
-----1-----2-----3-----4-----5-----6
12345678901234567890123456789012345678901234567890

1004****[ST 0002 01PG01 400005100][010]SC[020]005703211175
56[050]0318!!!!{FRM W-2 01PG01 400005100}{030}PATRICKCHILD
S DBA LOW COUNTRY{040}100 [055]LIBERTY HALL RD SUITE 102{050
}GOOSE CREEK SC 29445{060}400006745{070}400002047{0[060]90}4
00005100{200}490{210}3654{220}227{230}3654{245}3654{255}53{3
10}DOE JANETES[065]T {320}3440 LITTLE RANCH RD{330}LADSON
SC 29456{380}171{390}3654{400}SC{500}S$02[070]82!!!!{FRM W-2
02PG01 400005100}{030}CHILDS BLACKFORD ENTER{040}109F LUM
BER LA[075]NE{050}GOOSE CREEK SC 29445{060}400009414{070}400
002706{090}400005100{200}3{210}[080]88{220}5{230}88{245}88{2
55}1{310}DOE JANETEST R {320}3440 LITTLE RANCH RD{330}LA[085
]DSON SC 29456{380}2{390}88{400}SC{500}S$0282!!!!{FRM W-2
03PG01 400005100}{030[090]}MILLER SIGNS{040}2429 AIR PARK RO
AD{050}N CHARLESTON SC 29418{060}400000640{070[095]}40000200
3{090}400005100{200}45{210}370{220}23{230}370{245}370{255}5{
310}DOE [100]JANETEST{320}3440 LITTLE RANCH RD{330}LADSON
SC 29456{380}12{390}370{400}SC{500}[105]S$#
```

### **.10 Validation of State Packet Rejection General Conditions**

In most error conditions, existing Error Reject Codes will be used. The Error Reject Codes are cross referenced in Attachment 1 of this publication.

## Section 12 - Federal/State Electronic Filing Specifications

### .11 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to nine unformatted records can be contained in a packet. Only one state packet is allowed per federal return.
2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.
3. An unformatted record is not required; however, up to nine unformatted records are allowed per state return packet. If more than nine are present, the entire return is rejected with Error Reject Code 045.
4. The Header Section in the generic and unformatted records (SEQ 000 through SEQ 020) must be present.
5. The Record ID's in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Form ID	4	STbb	(Both Records "ST ")
Form Number	6	nnnnbb	(Generic Record - "0001 ")
			(Unformatted Rec - "0002 ")
Form Occurrence	2	cc	(Generic Record - 01)
			(Unformatted - 01-09)
Page Number	5	PG01b	(Always "PG01 ")
Primary SSN	9	nnnnnnnnn	

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year 1999 | are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut....CT	Michigan.....MI	Oregon.....OR
Washington DC..DC	Mississippi....MS	Pennsylvania....PA
Delaware.....DE	Missouri.....MO	Rhode Island....RI
Georgia.....GA	Montana.....MT	South Carolina..SC
Idaho.....ID	North Dakota...ND	Utah.....UT
Illinois.....IL	Nebraska.....NE	Virginia.....VA
Indiana.....IN	New Jersey.....NJ	West Virginia...WV
Iowa.....IA	New Mexico.....NM	Wisconsin.....WI

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

## Section 12 - Federal/State Electronic Filing Specifications

### .11 Validation of State Records (continued)

7. The State Direct Deposit /**Direct Debit** Section should be blank if there is no direct deposit **or direct debit** at the state level. There is no connection between the federal and state direct deposit **or direct debit** fields since these can differ. Taxpayers may elect to have the federal and state direct deposit **or direct debits** in the same account, or they can chose different accounts.
8. If there is an entry in the State Direct Deposit /**Direct Debit** Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.
9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 060), Address Line 1 (SEQ 075), City (SEQ 085), State Abbreviation (SEQ 095), and Zip Code (SEQ 100).
10. Entries in the Consistency Section of the generic record, when not blank, must correspond to the same entries on the federal return. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section		1040	1040A	1040EZ
		----Sequence Number----		
150	Federal Filing Status-----	130	130	(See note)
155	Total Federal Exemptions-----	360	360	(See note)
160	Wages, Salaries, Tips-----	375	375	375
165	Taxable Interest-----	380	380	380
170	Tax Exempt Interest-----	385	385	385
175	Dividends-----	395	395	
180	State/Local Income Tax Refund-----	420		
185	Taxable Social Security Benefits-----	557	557	
190	Keogh Plan and SEP Deductions-----	650		
195	Adjusted Gross Income-----	750	750	750
200	Standard/Itemized Deductions-----	789	789	
205	Earned Income Credit-----	1180	1180	1180

**Note:** The Generic Record Federal Filing Status (SEQ 150) and the Total Federal Exemptions (SEQ 155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

## **Section 12 - Federal/State Electronic Filing Specifications**

### **.11 Validation of State Records (continued)**

11. The numeric fields (SEQ 360 - SEQ 675), if not blank, will be checked for format.
12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.
13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 023) of the Generic Record and reject both the federal and state returns if these are not equal.
14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 400) contains a positive value, then "State Name 1" (SEQ 370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 470) contains a positive value, then "State Name 2" (SEQ 440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 405.
15. If the federal return is an On-Line return, the associated state return must also be an On-Line return. IRS will check the On-Line-State-Return (SEQ 049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.
16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

#### **009 STATE RECORD -**

The unformatted state record exceeds the maximum length.

#### **400 STATE RECORD -**

The Generic Record must be present in the state data packet.

An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

#### **401 STATE RECORD - - STATE CODE (SEQ 010)**

The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.

The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

## **Section 12 - Federal/State Electronic Filing Specifications**

### **.11 Validation of State Records (continued)**

#### **402 STATE RECORD - - ENTITY SECTION**

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.

#### **403 STATE RECORD - - CONSISTENCY FIELDS**

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

#### **404 STATE RECORD - - DECLARATION CONTROL NUMBER (DCN)**

The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.

#### **405 STATE RECORD - - FORM W-2 CHECK**

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).

#### **406 STATE RECORD -**

If the EFIN contains an out of service center DO, and Form 2555 or Form 2555EZ is not present, then State Data must be present.

#### **407 STATE RECORD - - RETURN SEQUENCE NUMBER (RSN)**

The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.

#### **408 STATE RECORD - - ONLINE RETURN INDICATOR**

When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.

## Section 12 - Federal/State Electronic Filing Specifications

### .12 State Electronic Filing Coordinators

Alabama Department of Revenue Ed Cutter, Coordinator 50 N. Ripley St., Rm. 4112 Montgomery, AL 36132-7410	www.ador.state.al.us email:ecutter@revenue.state.al.us Phone (334) 242-1101 Fax (334) 242-0064
Arizona Department of Revenue Ed Vaughan, Coordinator 1600 West Monroe St. Phoenix, AZ 85007	www.revenue.state.az.us email:edrvaughan@worldnet.att.net Phone (602) 542-4056 Fax (602) 542-4254
Arkansas Department of Finance Dan Brown, Coordinator P.O. Box 8110 (ZIP 72203-8110) 7th and Wolfe Streets G-34 Little Rock, AR 72201	www.state.ar.us/dfa/ email:dan.brown@rev.state.ar.us Help Desk (501) 682-7925 Fax (501) 682-7393
California Franchise Tax Board Darice Trafton, Coordinator (P.O. Box 1468, MS-A1 95812-1468) 9645 Butterfield Way Sacramento, CA 95827	www.ftb.ca.gov email:darice_trafton@ftb.ca.gov   Help Desk (916) 845-0353 Fax (916) 845-5340
Colorado Department of Revenue Phil Archuletta, Coordinator 1375 Sherman St., Rm. 600 Denver, CO 80061	www.state.co.us/gov_dir/revenue_dir/home_rev.htm email:parchuletta@spike.dor.state.co.us Phone (303) 866-3889 Fax (303) 866-3050
Connecticut Dept of Revenue Jason Purslow, Coordinator 25 Sigourney St. Hartford, CT 06106	www.state.ct.us/drs/ email:jason.purslow@po.state.ct.us Phone (860) 297-5979 Fax (860) 297-4757
Delaware Division of Revenue James Stewart, Coordinator 820 N. French St. Wilmington, DE 19801	www.state.de.us/revenue email:jastewart@state.de.us Phone (302) 577-8170 Fax (302) 577-8202

## Section 12 - Federal/State Electronic Filing Specifications

### .12 State Electronic Filing Coordinators (continued)

District of Columbia <b>Office of Tax and Revenue</b> Sonja Peterson, Coordinator <b>941 North Capital Street, 6<sup>th</sup> Fl</b> Washington, DC 20001	<a href="http://www.dccfo.com/taxpayers.html">www.dccfo.com/taxpayers.html</a> email: <b>speterson-otr@dcgov.org</b> Help Desk (202) 442-6323 Fax (202) 442-6330
Georgia Department of Revenue Sandy Sharpe, Coordinator 270 Washington St., Rm. 201A Atlanta, GA 30334	<a href="http://www.state.ga.us/departments/DOR">www.state.ga.us/departments/DOR</a> email: <b>Ssharp@gw.rev.state.ga.us</b> Help Desk (404) 651-8555 Fax (404) 651-8266
Idaho State Tax Commission Dawn Glazier, Coordinator 800 Park Blvd., Plaza IV Boise, ID 83722-0410	<a href="http://www.state.id.us">www.state.id.us</a> email: <b>dglazier@tax.state.id.us</b> Phone (208) 334-7822 Fax (208) 334-7650
Illinois Department of Revenue <b>Kevin Richards</b> , Coordinator 101 West Jefferson St., 2-249 Springfield, IL 62702	<a href="http://www.revenue.state.il.us/">www.revenue.state.il.us/</a> email: <b>krichards@revenue.state.il.us</b> Help Desk (217) 524-4767 or 4097 Fax (217) 782-7992
Indiana Department of Revenue Bill Dunbar, Coordinator 100 North Senate, Rm. N105 Indianapolis, IN 46204-2253	<a href="http://www.ai.org/dor/">www.ai.org/dor/</a> email: <b>bdunbar@dor.state.in.us</b> Phone (317) 232-2066 Fax (317) 232-2322
Iowa Dept of Revenue Finance Jay Kerrigan, Coordinator 1305 East Walnut, 4th Fl. Des Moines, IA 50319	<a href="http://www.state.ia.us/government/IDRF/">www.state.ia.us/government/IDRF/</a> email: <b>jay.kerrigan.IDRF@ovvm.state.ia.us</b> Help Desk (515) 242-6359 Fax (515) 242-6040
Kansas Department of Revenue Nancy H. Lewis, Coordinator 915 SW Harrison Topeka, KS 66612-2001	<a href="http://www.ink.org/public/dor/">www.ink.org/public/dor/</a> email: <b>Nancy.Lewis@kdor.state.ks.us</b> Phone (785) 296-4066 Fax (785) 296-7928
Kentucky Revenue Cabinet Nora Montague, Coordinator 1266 Louisville Rd. Frankfort, KY 40620	<a href="http://www.state.ky.us/agencies/revenue/revenue.html">www.state.ky.us/agencies/revenue/revenue.html</a> email: <b>nmontague@mail.state.ky.us</b> Phone (502) 564-5370 Fax (502) 564-4206

## Section 12 - Federal/State Electronic Filing Specifications

### .12 State Electronic Filing Coordinators (continued)

Louisiana Dept of Revenue Naomi Foret, Coordinator (P.O. Box 201 Zip 70821-0201) 330 North Ardenwood St. Baton Rouge, LA 70821	www.rev.state.la.us/ email: nforet@rev.state.la.us Help Desk (225) 925-7292 Fax (225) 925-6760
Maine Bureau of Taxation Brian S. Hodges, Coordinator Main Revenue Service State House Station 24 Augusta, Maine 04333	http://janus.state.me.us/revenue/ email: Brian.S.Hodges@state.me.us Phone (207) 624-9709 Fax (207) 624-9740
Maryland Compt of the Treasury Luc Guinand, Coordinator Jeane Wiles, Assistant 110 Carroll St. Annapolis, MD 21411	www.comp.state.md.us email: lguinand@comp.state.md.us email: jwiles@comp.state.md.us Phone (410) 260-7753 Fax (410) 974-2967
Massachusetts Dept of Revenue Kara A. McDonough, Coordinator (P.O. Box 7013, Boston, MA 02204) 200 Arlington St. Chelsea, MA 02150	www.magnet.state.ma.us/dor/ email: kara.a.mcdonough@state.ma.us Help Desk (617) 887-5013 Fax (617) 887-5029
Michigan Bureau of Revenue Annette Olivier, Coordinator 430 W. Allegan Lansing, MI 48922	www.treasury.state.mi.us email: oliviera@state.mi.us Phone (517) 373-0614 Fax (517) 241-2727
Minnesota Dept of Revenue Justine Schindeldecker, Coordinator 600 N. Robert St, M/S 4131 Saint Paul, MN 55146-4131	www.taxes.state.mn.us/ email: justine.schindeldecker@state.mn.us Help Desk: (651) 296-2153 (800) 657-3738 Fax (651) 296-8222
Mississippi State Tax Commission Niki Meadows, Coordinator 1577 Springridge Rd. Raymond, MS 39154	www.msstc.state.ms.us/index2.htm email: nmeadows@ns1.msstc.state.ms.us Help Desk (601) 923-7040 Fax (601) 923-7039
Missouri Department of Revenue Maria Micke, Coordinator 301 W. High St., Rm. 330 Jefferson City, MO 65105	www.state.mo.us/dor/tax/ email: maria_micke@mail.dor.state.mo.us Phone (573) 751-3930 Fax (573) 526-5915

## Section 12 - Federal/State Electronic Filing Specifications

### .12 State Electronic Filing Coordinators (continued)

Montana Department of Revenue <b>Reed Knudson</b> , Coordinator (P.O. Box 5805 zip 59620) 125 North Roberts Helena, MT 59601	<a href="http://www.mt.gov/revenue/revenue.htm">www.mt.gov/revenue/revenue.htm</a> email: <a href="mailto:rknudson@mt.us">rknudson@mt.us</a> Phone (406) 444-3523 Fax (406) 444-1505
Nebraska Department of Revenue Larry Chapman, Coordinator 301 Centennial Mall South Lincoln, NE 68509	<a href="http://www.nol.org/home/hdr">www.nol.org/home/hdr</a> email: <a href="mailto:lchapman@rev.state.ne.us">lchapman@rev.state.ne.us</a> Phone (402) 471-5619 Fax (402) 471-5608
New Jersey Division of Revenue <b>Irwin Nadel</b> , Coordinator (P.O. Box 191 zip 08646-0191) <b>847 Roebling Avenue</b> Trenton, NJ 08625	<a href="http://www.state.nj.us/treasury/revenue/">www.state.nj.us/treasury/revenue/</a> email: <a href="mailto:inadel@revenue.state.nj.us">inadel@revenue.state.nj.us</a> Help Desk (609) 984-7989 Fax (609) 292-1777
New Mexico Tax & Rev Department Ramona Gutierrez, Coordinator 460 St. Michael St., Suite 500 Santa Fe, NM 87505	<a href="http://www.state.nm.us/tax/">www.state.nm.us/tax/</a> email: <a href="mailto:rgutierrez2@state.nm.us">rgutierrez2@state.nm.us</a> Phone (505) 995-3066 Fax (505) 982-0125
New York Dept of Tax Finance <b>Dee Bethel</b> , Coordinator W.A. Harriman Campus, B8,R.544 Albany, NY 12227	<a href="http://www.tax.state.ny.us/elf">www.tax.state.ny.us/elf</a> email: <a href="mailto:dee_bethel@tax.state.ny.us">dee_bethel@tax.state.ny.us</a> Help Desk (518) 457-7296 Fax (518) 457-6535
North Carolina Dept of Revenue Alice Worsley, Coordinator <b>Johnetta Baugham</b> , Assistant P.O. Box 871 (Zip 27602) 501 North Wilmington St. Raleigh, NC 27604	<a href="http://www.dor.state.nc.us/DOR/">www.dor.state.nc.us/DOR/</a> email: <a href="mailto:alicedor@ncdial.net">alicedor@ncdial.net</a> email: <a href="mailto:jmbldor@ncdial.net">jmbldor@ncdial.net</a> Phone (919) 733-1674 Fax (919) 715-6086
North Dakota Office of State Tax Com Becky Herrmann, Coordinator 600 East Boulevard Ave. Bismarck, ND 58505-0599	<a href="http://pioneer.state.nd.us/taxdpt/">http://pioneer.state.nd.us/taxdpt/</a> email: <a href="mailto:mmail.bh359@ranch.state.nd.us">mmail.bh359@ranch.state.nd.us</a> Phone (701) 328-3598 Fax (701) 328-3700
Ohio Department of Taxation Andy Doyle, Coordinator <b>Karen Fisk</b> , Coordinator 800 Freeway Drive North Columbus, OH 43229	<a href="http://www.state.oh.us/tax/">www.state.oh.us/tax/</a> email: <a href="mailto:Andrew_Doyle@tax.state.oh.us">Andrew_Doyle@tax.state.oh.us</a> email: <a href="mailto:Karen_Fisk@tax.state.oh.us">Karen_Fisk@tax.state.oh.us</a> Help Desk (614) 433-7773 Fax (614) 433-7771

## Section 12 - Federal/State Electronic Filing Specifications

### .12 State Electronic Filing Coordinators (continued)

Oklahoma Tax Commission  
Darla Young, Coordinator  
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Oklahoma City, OK 73914

[www.oktax.state.ok.us/](http://www.oktax.state.ok.us/)  
email: [dyoung@oktax.state.ok.us](mailto:dyoung@oktax.state.ok.us)  
Help Desk (405) 521-3124  
Fax (405) 522-4275

Oregon Department of Revenue  
Cecily Martin, Coordinator  
955 Center St., N.E.  
Salem, OR 97310

[www.dor.state.or.us/default.html](http://www.dor.state.or.us/default.html)  
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Phone (503) 945-8642  
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Bureau of Individual Taxes  
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Harrisburg, PA 17128-0605

[www.revenue.state.pa.us/](http://www.revenue.state.pa.us/)  
email: [rsanto@revenue.state.pa.us](mailto:rsanto@revenue.state.pa.us)  
Help Desk (717) 787-4017  
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Rhode Island Div of Taxation  
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[www.doa.state.ri.us/tax/](http://www.doa.state.ri.us/tax/)  
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South Carolina Dept of Rev Tax  
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**301 Gervais Street**  
Columbia, SC 29214

[www.dor.state.sc.us/dor](http://www.dor.state.sc.us/dor)  
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Phone (803) 898-5560  
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Utah State Tax Commission  
Douglas D. Hansen, Coordinator  
210 North 1950 West  
Salt Lake City, UT 84134

<http://taxdm01.tax.ex.state.ut.us/>  
email: [ddhanse@tax.state.ut.us](mailto:ddhanse@tax.state.ut.us)  
Phone (801) 297-7575  
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Virginia Department of Taxation  
Denise S. Johnson, Coordinator  
**(P.O. Box 27423 zip 23261-7423)**  
2220 West Broad St.  
Richmond, VA 23220

[www.state.va.us/tax/tax.html](http://www.state.va.us/tax/tax.html)  
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Phone (804) 367-6100  
Fax (804) 367-0985

**Section 12 - Federal/State Electronic Filing Specifications**

**.12 State Electronic Filing Coordinators (continued)**

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**Jeff Anderson**, Coordinator  
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Wisconsin Department of Revenue  
**Beverly Scheuers**, Coordinator  
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email: **bscjeier@mail.state.wi.us**  
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Fax (608) 264-6884

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
001	<ul style="list-style-type: none"><li>o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.</li><li>o The Summary Record must be present.</li></ul>	Pg 75
002	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
003	<ul style="list-style-type: none"><li>o Tax Return Record Identification Page 1 - Tax Period (Field 7) equal "<b>199912</b>". For Form 1040/1040A, Tax Period (Field 6) of Tax Return Record Identification Page 2 must also equal "<b>199912</b>".</li></ul>	Pg 82
004	<ul style="list-style-type: none"><li>o Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li><li>o Primary SSN (SEQ 010) is a required field.</li><li>o Primary SSN (SEQ 010) of the Tax Form must equal Primary Social Security Number (P-SSN) (Field 5) of Tax Return Record Identification Page 1.</li><li>o Primary Social Security Number (P-SSN) (Field 5) of Tax Return Record Identification Page 1 must be significant.</li></ul>	Pg 87
005	<ul style="list-style-type: none"><li>o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.</li></ul>	Pg 81

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
006	<ul style="list-style-type: none"><li>o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.</li><li>o Primary Name Control (SEQ 050) is a required field.</li><li>o Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a required field when Secondary SSN (SEQ 030) is significant.</li><li>o Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly formatted.</li><li>o Form 8814 - Child Name Control (SEQ 015) must be significant and correctly formatted.</li><li>o See Section 7.01 for Name Control format.</li></ul>	Pg 87, 132, 133
007	<ul style="list-style-type: none"><li>o Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.</li><li>o Street Address (SEQ 080) is a required field.</li></ul>	Pg 88
008	<ul style="list-style-type: none"><li>o Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).</li><li>o Filing Status (SEQ 130) is a required field.</li></ul>	<b>Pg 95</b>
009	<ul style="list-style-type: none"><li>o State Record - The unformatted state record exceeds the maximum length.</li></ul>	Pg 140, 150

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
010	<ul style="list-style-type: none"><li>o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.</li><li>o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than <b>or equal to</b> zero.</li><li>o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.</li></ul> <p>When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = MMYYYY, date fields with eight positions = MMDDYYYY.</p> <ul style="list-style-type: none"><li>o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.</li><li>o Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field and cannot equal all zeros or all blanks.</li></ul>	Pg 75, 139
011	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.</li></ul>	Pg 95
012	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1310) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1310) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.</li></ul>	Pg 95
013	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
014	<ul style="list-style-type: none"><li>o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)</li><li>o Data may be entered in the following fields of the Tax Form only when the return is filed as part of the Practitioner PIN Pilot or the On-Line ECN Pilot: Primary Taxpayer Signature (SEQ 1321) and Spouse Signature (SEQ 1324).</li></ul>	Pg 75
015	<ul style="list-style-type: none"><li>o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".</li></ul>	Pg 107

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
016	o Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.	Pg 88
017	o Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant.	Pg 125
018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.	Pg 128
019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.  o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	Pg 92
020	o Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.  o Name Line 1 (SEQ 060) is a required field.  o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.	Pg 88
021	o Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.	Pg 88

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
022	<ul style="list-style-type: none"><li>o Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.</li><li>o State Abbreviation (SEQ 087) is a required field.</li></ul>	Pg 88
023	<ul style="list-style-type: none"><li>o Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.</li><li>o City (SEQ 083) is a required field.</li></ul>	Pg 88
024	<ul style="list-style-type: none"><li>o Tax Form - If Military Ind (SEQ 097) equals "1" (Military Overseas Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Military Ind (SEQ 097) must equal "1". Refer to Attachment 4.</li></ul>	Pg 88
025	<ul style="list-style-type: none"><li>o Summary Record - For an On-Line return, the following fields must be present: Jurat/Disclosure <b>Version Indicator</b> (SEQ 1319) of the Tax Form, and Signature Date (Field 33) and Primary Date of Birth (Field 34) of the Summary Record.</li></ul>	Pg 141
026	<ul style="list-style-type: none"><li>o Summary Record - For an On-Line return, if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure <b>Version Indicator</b> (SEQ 1319) of the Tax Form, Signature Date (Field 33) and Spouse Date of Birth (Field 35) of the Summary Record.</li></ul>	Pg 141
027	<ul style="list-style-type: none"><li>o Summary Record - Electronic Return Originator Name (Field 4) must be significant.</li><li>o EFIN of Originator (Field 5) must be significant and equal to EFIN of Originator (Field 10b) of Tax Return Record Identification Page 1.</li></ul>	Pg 141
028	<ul style="list-style-type: none"><li>o Tax Return Record Identification Page 1 - EFIN of Originator (Field 10b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.</li></ul>	Pg 82
029	<ul style="list-style-type: none"><li>o Tax Return Record Identification Page 1 - EFIN of Originator (Field 10b) must be for a valid electronic filer authorized at that service center.</li></ul>	Pg 82

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
030	<ul style="list-style-type: none"><li>o The Record ID's of all data records in a tax return must contain the same Primary SSN.</li><li>o The data records of the tax return must be in the order of Return Sequence Number or Attachment Sequence Number. See Section 2.01.13 for more information. Refer to Attachment 5 for Return and Attachment Sequence Numbers.</li><li>o Schedule Occurrence Number (Field 3 of the Schedule Record Identification) and Form Occurrence Number (Field 3 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "01". Note: For multiple occurrences of a schedule or form, the Page Number (Field 4 of the Schedule or Form Record Identifications) must be sequential within the Schedule Occurrence Number of a schedule or within the Form Occurrence Number of a form.</li><li>o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:<ul style="list-style-type: none"><li>-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, and Form 8853.</li><li>-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 4972, Form 5329, Form 6251, <b>Form 8582-CR</b>, Form 8606, and Form 8839.</li><li>-Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.</li><li>-Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.</li><li>-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.</li></ul></li><li>o The requirement for the presence of certain records is determined by the value of the Source Return Indicator (Field 3) of Tax Return Record Identification Page 1:<ul style="list-style-type: none"><li>-Value of "0 ", indicating Form 1040: Form 1040 Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.</li><li>-Value of "1 ", indicating Form 1040A: Form 1040A Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.</li><li>-Value of "2 ", indicating Form 1040EZ: Form 1040EZ must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.</li></ul></li></ul>	Pg 76

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
031	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (Field 9) must be numeric.	Pg 82
032	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (Field 10) must be numeric.	Pg 82
033	o Fields within a record cannot be longer than specified in Part II Record Layouts.  o Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.	Pg 77
034	o Record ID - For each record, significant data must be present following the Record ID.	Pg 77
035	o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.	Pg 77
036	o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.	Pg 108
037	o Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).	Pg 95
038	o Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, and Form Payment.	Pg 106
039	o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400, Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8862, Form 9465, and Form Payment.	Pg 106

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
040	o Form 1040/1040A - Information for at least one dependent must be present when any of the following fields are significant: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), Number of Other Dependents Listed (SEQ 350).	Pg 95
041	o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	Pg 95
042	o Reserved	
043	o Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153); Number of Children Who Lived with You (SEQ 240); Number of Other Dependents Listed (SEQ 350).  o When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030). Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 95
044	o Record ID - The record has an invalid Record ID. The error may be one of the following: -The Primary SSN within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#).	Pg 77
		-
045	o Record ID - The format and content of the Record ID that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID.  o If the Schedule/Form Occurrence Number is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.	Pg 77

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
046	o Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 115
047	o Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	Pg 115
048	o Form 2106 - SSN of Taxpayer with Employee Business Expense (SEQ 003) on the first Form 2106 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 118
049	o Form 2106 - SSN of Taxpayer with Employee Business Expense (SEQ 003) on the second Form 2106 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 003) on the first Form 2106. When both spouses are filing Form 2106, the Form 2106 for the primary taxpayer must precede the Form 2106 for the secondary taxpayer.	Pg 118
050	o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".  o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.  o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 81
051	o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 81
052	o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.  o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	Pg 81

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
053	o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	Pg 81
054	o Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 125
055	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 131
056	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.	Pg 131
057	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 128
058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.	Pg 128
059	o Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.	Pg 125
060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (Field 9) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.	Pg 82
061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (Field 10) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.	Pg 82

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeros.	Pg 82
063	o Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)	Pg 89
064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (Field 10) must be "0".	Pg 82
065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".	Pg 95
066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)  o Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format. See Section 7.01 for Name Control format.	Pg 96
067	o Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.	Pg 96
068	o Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 96
069	o Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).  o Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).	Pg 89

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
070	o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".	Pg 101
071	o Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 89
072	o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.  o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	Pg 89
073	o Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal " <b>1997</b> " or " <b>1998</b> " (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".  o When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.	Pg 96
074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.	Pg 119
075	o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. Form 1040: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F. Form 1040A: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3". Form 1040EZ: Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.	Pg 89

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
076	o Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.	Pg 83, 96
077	o Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.	Pg 83, 96
078	o Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1843) or Allowable Loss (SEQ 1846).	Pg 83, 101
079	o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	Pg 83, 101
080	o Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.	Pg 83, 101
081	o Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	Pg 83, 101
082	o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 789) of Form 1040 must equal Total Deductions (SEQ 520) from Schedule A.	Pg 84, 101
083	o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.	Pg 84, 96
084	o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.	Pg 84, 96
085	o Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).	Pg 114
086	o Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.	Pg 84, 101

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
087	o Form 1040 - Alternative Minimum Tax (SEQ 1050) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.	Pg 84, 101
088	o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1310).	Pg 96
089	o Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.  o When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). Refer to Attachment 8 for valid ranges of Social Security/Tax Identification Numbers.	Pg 101
090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.  o <b>If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.</b>	Pg 119
091-093	Reserved	
094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.	Pg 129
095	o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.  o If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.	Pg 119

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
096	o Reserved	
097	o Form 1040 - When <b>Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.</b>  When <b>Capital Distribution Box (SEQ 447) is not equal to "X",</b> Capital Gain/Loss (SEQ 450) must be significant, Schedule D must be present.	Pg 101
098	o Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).	Pg 107
099	o Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.	Pg 83, 101
100	o Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.	Pg 107
101	o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).	Pg 126
102	o Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.	Pg 108
103	o Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below. Form 1040: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G. Form 1040A: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R. Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.	Pg 89
104	o <b>Reserved</b>	-

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
105	o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).	Pg 92
106	o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1750, 1755, 1765, 1933, 1937, 1945, 1977, 1991, 2010, and 2020.	Pg 108
107	o Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.	Pg 115
108	o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1130).  o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).	Pg 90
109	o Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.  o Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.	Pg 90
110-111	Reserved	
112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 180), Excess Contribution Tax on Ed IRA (SEQ 317), Excess Contributions Tax on MSA (SEQ 341), and Tax on Excess Accumulations (SEQ 370).  o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".	Pg 84, 102

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
113	o Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.	Pg 107
114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.	Pg 97
115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.	Pg 84, 102
116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1130), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).	Pg 97
117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).	Pg 107
118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.  o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	Pg 128
119	o Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).  o Exception: If Filing Status equals "3" and Military Indicator (SEQ 097) equals "2" (Military Stateside Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.	Pg 97

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
120	o Form 1040/1040A - Total IRA Distributions Received (SEQ 475) cannot equal Taxable IRA Amount (SEQ 480).	Pg 97
121	o Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).	Pg 97
122	o Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.  o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	Pg 116
123	o Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).  o Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.	Pg 116
124	o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).	Pg 117
125	o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).	Pg 117

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
126	<ul style="list-style-type: none"><li>o Tax Form - If Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/<b>Preparer TIN</b> (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.</li><li>o If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.</li><li>o <b>If Preparer TIN (SEQ 1360) is significant, the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.</b></li><li>o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.</li><li>o When Paid Preparer information (SEQ 1340-1410) is significant, Non-Paid Preparer (SEQ 1330) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.</li></ul>	Pg 90
127	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1130), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1310) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.</li></ul>	Pg 97
128	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1130), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1310) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.</li></ul>	Pg 97
129	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1130), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).</li></ul>	Pg 97
130	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: <b>\$4450, 5300, 5350, 6400, 7400, 8050, 8450, 8900, 9750, and 10600; and, for Form 1040, Schedule A is not present</b> then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).</li></ul>	Pg 97

ATTACHMENT 1

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
131	o Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	Pg 98
132	o Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.	Pg 102
133	o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.	Pg 114
134	o Form 1040 - If Exempt Self (SEQ 160) equals "X", Must Itemize Indicator (SEQ 786) <b>and Itemize Election Ind (SEQ 788) are</b> blank, and Schedule A is not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.  o Form 1040A - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) is blank, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.	Pg 98
135	o Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.	Pg 102
136	o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1310) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.  o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1310) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.	Pg 85, 98
137	o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.	Pg 119

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
138	o Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).	Pg 98
139	o Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.	Pg 116
140	o Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.	Pg 83, 102
141	o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).	Pg 111
142	o Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".	Pg 111
143	o Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.	Pg 111
144,145	Reserved	
146	o Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.	Pg 90
147	o Reserved	
148	o Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn". o Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".	Pg 118
149	o Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".	Pg 107
150	o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant. o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	Pg 102

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
151	o Summary Record - Number of Logical Records in Tax Return (Field 7) must equal the total logical record count computed by the IRS.	Pg 141
152	o Summary Record - Number of Forms W-2 (Field 8) must equal the number of Forms W-2 computed by the IRS.	Pg 141
153	o Summary Record - Number of Forms W-2G (Field 9) must equal the number of Forms W-2G computed by the IRS.	Pg 141
154	o Summary Record - Number of Forms 1099-R (Field 10) must equal the number of Forms 1099-R computed by the IRS.	Pg 141
155	o Summary Record - Number of Schedule Records (Field 11) must equal the number of schedule records computed by the IRS.	Pg 141
156	o Summary Record - Number of Form Records (Field 12) must equal the number of form records computed by the IRS.	Pg 141
157	o Summary Record - Number of Statement Record Lines (Field 13) must equal the number of statement record lines computed by the IRS.	Pg 141
158	o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).	Pg 98
159	o Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal <b>\$7050</b> when Secondary SSN (SEQ 030) is not significant, and must equal <b>\$12700</b> when Secondary SSN (SEQ 030) is significant.  o If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed <b>\$4300</b> when Secondary SSN (SEQ 030) is not significant, and cannot exceed <b>\$9950</b> when Secondary SSN (SEQ 030) is significant.	Pg 106

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
160	o Reserved	
161	o Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.	Pg 106
162	o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed <b>\$347</b> and Adjusted Gross Income (SEQ 750) must be less than <b>\$10200</b> .  o When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 106
163	o Schedule R/Schedule 3 - One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.	Pg 114
164	o Reserved	
165	o Form 1040 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 102
166	o Tax Form - If Nontaxable Earned Income Amt (SEQ 1176) is significant, then Nontaxable Earned Income Type (SEQ 1175) must be significant. If Nontaxable Earned Income Type (SEQ 1175) is significant and does not contain a statement reference, then Nontaxable Earned Income Amt (SEQ 1176) must be significant and must equal Total NEI Amt (SEQ 1177).  o If Nontaxable Earned Income Type (SEQ 1175) contains a statement reference, then the total of Nontaxable Earned Income Amt from the related Statement Record must equal Total NEI Amt (SEQ 1177).	Pg 90
167	o Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.	Pg 138

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
168	o Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.	Pg 138
169	o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).	Pg 108
170	o Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.	Pg 86, 107
171	o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.	Pg 86, 126
172	o Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$10000.	Pg 138
173	o Reserved	
174	o Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.	Pg 126
175	o Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.	Pg 102
176	o Reserved	
177	o Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed <b>\$2350 unless Form 4797 is attached:</b> Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.	Pg 91

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
178	o Form 1040 - When Other Form Block (SEQ 1006) equals "X", Form 8586 must be present and vice versa.	Pg 102
179	o Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.  When Nonconventional Source Fuel Credit Literal (SEQ 1017) Equals "FNS", Form 8586 must be present.	Pg 102
180	o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).  o When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).  o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.	Pg 86, 126
181	o Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.	Pg 126
182	o Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.	Pg 111
183	o Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.	Pg 107
184	o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.  o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).  o When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).  o Note: Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.	Pg 86, 109

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
185	o Reserved	
186	o Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.	Pg 86, 134
187	o Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 107
188	o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 98
189	o Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 630, 637, 640, 645, 650, 680, 697, 730, 735.	Pg 103
190	o Reserved	
191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 950), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 990), and Other Credits (SEQ 1015).  o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 950), and Adoption Credit (SEQ 960).	Pg 99
192	o Tax Form - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915), Total Credits (SEQ 1020), Total Tax (SEQ 1130), Total Payments (SEQ 1250). Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).	Pg 91
193	o Form 8829 - Total Hours Available (SEQ 065) cannot exceed the maximum number of available hours (24 hrs x the number of days in the year).	Pg 134

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
194	o Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).	Pg 106
195	o Schedule SE - When Self-Employment Tax (SEQ 160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 165) must be significant, and vice versa.  o If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.	Pg 83, 115
196	o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.  o When F1040 Social Security Medicare Tax on Tips (SEQ 200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	Pg 103
197	o Schedule A - When Other Expense Amount (SEQ 485) is significant, Total Other Expenses Limit (SEQ 495) must be significant.	Pg 107
198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1200), and Other Payments (SEQ 1210).  o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).	Pg 99

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
199	o Reserved	
200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$347, Schedule EIC must be present.	Pg 99
201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 050, 120); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).  o Qualifying Child Name Control (SEQ 007, 077) must be in the correct format. See Section 7.01 for Name Control format.	Pg 110
202	o Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.	Pg 110
203	o Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".	Pg 110
204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.  o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.	Pg 91
205	o Schedule EIC - When Qualifying SSN (SEQ 050, 120) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 8 for valid ranges of Social Security Numbers.	Pg 110
206	o Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1975" and less than "1981", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 110
207	o Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "1998", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".  o If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "1998", then Number of Months (SEQ 070, 140) must equal "12".	Pg 110

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
208	o Schedule H - Cash Wages Over \$1100 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1100 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.	Pg 112
209	o Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 112
210	o Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.	Pg 112
211	o Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 112
212	o Schedule H - Name of State Where Unemploymnt Cntrbtns Paid (SEQ 200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.	Pg 112
213	o Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.	Pg 112
214	o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.	Pg 112
215	o Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".  o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".  o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".	Pg 112

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
216	o Schedule EIC - Qualifying SSN - 1 (SEQ 050) cannot equal Qualifying SSN - 2 (SEQ 120). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 110
217	o Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1976", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".	Pg 110
218	o Schedule EIC - When Year of Birth (SEQ 020, 090) equals "1998", the corresponding Number of Months (SEQ 070, 140) must equal "12".	Pg 110
219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1100 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 112
220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1100 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).	Pg 113
221	o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.	Pg 85, 99
222	o Schedule EIC - If Qualifying SSN - 1 (SEQ 050) is significant and Qualifying SSN - 2 (SEQ 120) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed <b>\$2312</b> and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than <b>\$26928</b> .  o If Qualifying SSN - 1 (SEQ 050) and Qualifying SSN - 2 (SEQ 120) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed <b>\$3816</b> and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than <b>\$30580</b> .	Pg 111

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
223	o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.	Pg 113
224	o Schedule H - If Cash Wage Over \$1100 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.	Pg 113
225	o Schedule H - When Cash Wage Over \$1100 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1100.	Pg 113
226	o Schedule H - When Cash Wage Over \$1100 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).	Pg 113
227	o Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X". o When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".	Pg 113
228	o Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).	Pg 113
229	o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.	Pg 113

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
230	o Form 1116 - When only one Form 1116 is present, Tentative Foreign Tax Credit (SEQ 1180) must equal Gross Foreign Tax Credit (SEQ 1090), and the following fields must be blank: Alt. Min. Tax Literal (SEQ 010) and SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.	Pg 117
231	o Form 1116 - When more than one Form 1116 is present, only the first occurrence of Form 1116 can have significant data in the following fields: SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.  o Exception: If there is more than one Form 1116 with Alt. Min. Tax Literal (SEQ 010), then the first occurrence of Form 1116 with Alt. Min. Tax Literal equal to "ALT MIN TAX" may have significant data in the following fields: SEQ 1100, 1110, 1120, 1130, 1140, 1150, 1160, and 1170.	Pg 117
232	o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 090.  o When more than one Form 1116 is present, the same box (SEQ 020 through 090) cannot equal "X" on more than one Form 1116.  o Exception: The same box (SEQ 020 through 090) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 010) is significant on one of the two Forms 1116.	Pg 117
233	o <b>Reserved</b>	-
234	o Reserved	
235	o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.	Pg 113
236	o Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).	Pg 85, 103
237-239	Reserved	

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
240	o Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.	Pg 108
241	o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).	Pg 108
242	o Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.	Pg 108
243	o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" <b>or Itemized Election Ind (SEQ 788) equals "IE"</b> , then Total Itemized or Standard Deduction (SEQ 789) must equal zero.  o Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.	Pg 99
244	o Reserved	
245	o Form 1040 - When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.  o When Other Credits (SEQ 1015) of Form 1040 is significant, Mortgage Interest Credit (SEQ 170) of Form 8396 must be significant <b>or Passive Activity Credit (SEQ 160) of Form 8586 must be significant</b> , and vice versa.	Pg 103
246	o Form 6251 - When Amount from Schedule D Line 27 (SEQ 370) is significant, Subtract Line 26 from Line 22 (SEQ 1930) of Schedule D must be significant.	Pg 128
247	o Form 6251 - When Unrecaptured Section 1250 Gain (SEQ 380) is significant, Unrecaptured Section 1250 Gain (SEQ 1909) of Schedule D must be significant.	Pg 128
248	o Form 6251 - When Amount from Schedule D Line 22 (SEQ 400) is significant, Subtract Line 21 from Line 20 (SEQ 1880) of Schedule D must be significant.	Pg 128
249	o Form 6251 - When Amount from Schedule D Line 36 (SEQ 480) is significant, it must equal Subtract Line 35 from Line 34 (SEQ 2025) from Schedule D.	Pg 86, 128

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
250	o Schedule D - When Investment Capital Gain (SEQ 1870) is significant, Form 4952 must be present. Investment Capital Gain (SEQ 1870) of Schedule D must equal Investment Capital Gain (SEQ 036) from Form 4952.	Pg 86, 108
251	o Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.	Pg 86, 132
252	o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.	Pg 84, 99
253	o Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".	Pg 132
254	o Reserved	
255	o Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1400.	Pg 132
256	o Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.	Pg 132
257	o Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.	Pg 132
258	o Form 8615 - Child SSN (SEQ 020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 132
259	o Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.	Pg 91
260	o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.	Pg 103

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
261	<ul style="list-style-type: none"><li>o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.</li><li>o Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.</li></ul>	Pg 84, 133
262	<ul style="list-style-type: none"><li>o Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$700 and less than \$7000.</li></ul>	Pg 133
263	<ul style="list-style-type: none"><li>o Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.</li></ul>	Pg 103
264	<ul style="list-style-type: none"><li>o Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.</li><li>o When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.</li><li>o When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.</li></ul>	Pg 133
265	<ul style="list-style-type: none"><li>o Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.</li></ul>	Pg 133
266	<ul style="list-style-type: none"><li>o Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 133
267	<ul style="list-style-type: none"><li>o Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$700, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$700, Form 8814 Tax (SEQ 220) must equal \$105.</li></ul>	Pg 133
268,269	Reserved	
270	<ul style="list-style-type: none"><li>o Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.</li></ul>	Pg 103

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
271	<ul style="list-style-type: none"><li>o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).</li><li>o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).</li></ul>	Pg 127
272	<ul style="list-style-type: none"><li>o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).</li></ul>	Pg 127
273,274	Reserved	
275	<ul style="list-style-type: none"><li>o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 5 Yr Method Average Tax (SEQ 450), 10 Yr Method Average Tax (SEQ 690).</li></ul>	Pg 127
276	<ul style="list-style-type: none"><li>o Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.</li></ul>	Pg 127
277	<ul style="list-style-type: none"><li>o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.</li></ul>	Pg 103
278	<ul style="list-style-type: none"><li>o Form 4970 - Accumulation Dist. Attributable Tax (SEQ 670) must be significant.</li></ul>	Pg 126
279	<ul style="list-style-type: none"><li>o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044); Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).</li></ul>	Pg 127
280	<ul style="list-style-type: none"><li>o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.</li></ul>	Pg 86, 107
281	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.</li></ul>	Pg 99
282	<ul style="list-style-type: none"><li>o Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.</li></ul>	Pg 133

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
283	o Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$ <b>109,650</b> . If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$ <b>68,100</b> .	Pg 133
284	o Reserved	
285	o Form 1040 - If Schedule D is present and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must be equal to or greater than Tax (SEQ 2236) of Schedule D.	Pg 103
286	o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	Pg 109
287	o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.  o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.	Pg 103
288	o Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).	Pg 133
289	o Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.	Pg 116
290	o Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).  o Exception: This check is not performed when Employer State (SEQ 073) contains a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	Pg 116
291	o Form W-2 - Employer City (SEQ 070) must contain at least three characters.	Pg 116
292-294	Reserved	
295	o Form W-2 - For each occurrence, neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) can be greater than 1/2 (50%) of Wages (SEQ 120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.  o Form W-2G - For each occurrence, Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).  o Form 1099-R - For each occurrence, Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).	Pg 116, 117

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
296	o Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).	Pg 119
297	o Reserved	
298	o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 119
299	o Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N". o RAL Indicator (SEQ 1465) is a required field.	Pg 91
300-302	Reserved	
303	o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1310) is not significant, then Total Tax (SEQ 1130) must be greater than Total Payments (SEQ 1250). o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).	Pg 91
304-349	Reserved for Electronically Transmitted Documents (ETD)	
350	o Form 8853 - Policyholder SSN (SEQ 286) must be numeric and within the valid range for an SSN or an ITIN. o Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN. o Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 136

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
351	o Form 8853 - MSA Acct Holder SSN (SEQ 005) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.	Pg 136
352	o Form 8853 - If Primary New MSA for Current Tax Year - Yes (SEQ 010) is equal to "X", then either [Primary Previously Uninsured Acct Holder - Yes (SEQ 030) or Primary Previously Uninsured Account Holder - No (SEQ 040) must equal "X"] and either [Primary Self HDHP Coverage Box (SEQ 050) or Primary Family HDHP Coverage Box (SEQ 060) must equal "X".]	Pg 136
353	o Form 8853 - If Spouse New MSA for Current Tax Year - Yes (SEQ 070) is equal to "X", then either [Spouse Previously Uninsured Acct Holder - Yes (SEQ 090) or Spouse Previously Uninsured Acct Holder - No (SEQ 100) must equal "X"] and either [Spouse Self HDHP Coverage Box (SEQ 110) or Spouse Family HDHP Coverage Box (SEQ 120) must equal "X"].	Pg 136
354	o Form 8853 - One box of the following pair must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.) - Primary New MSA for Current Tax Year - Yes (SEQ 010) - Primary New MSA for Current Tax Year - No (SEQ 020)  o When Filing Status (SEQ 130) of Form 1040 is not equal to "2", the following fields must be blank: Spouse New MSA for Current Tax Year - Yes (SEQ 070), Spouse New MSA for Current Tax Year - No (SEQ 080), Spouse Previously Uninsured Acct Holder - Yes (SEQ 090), Spouse Previously Uninsured Acct Holder - No (SEQ 100), Spouse Self HDHP Coverage Box (SEQ 110), and Spouse Family HDHP Coverage Box (SEQ 120).	Pg 136
355	o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant.	Pg 136
356	o Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.	Pg 137

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
357	o Form 1040 - Medical Savings Account Deduction (SEQ 630) must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.	Pg 83, 103
358	o Form 1040 - When Medical Savings Account Deduction (SEQ 630) is significant, Form 8853 must be present.	Pg 104
359	o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.) - Payments or Death Benefits - Yes (SEQ 320) - Payments or Death Benefits - No (SEQ 330) and - Insured Terminally Ill - Yes (SEQ 340) - Insured Terminally Ill - No (SEQ 350).	Pg 137
360	o Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.  o If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.	Pg 104
361	o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1120) is present, then Form 8853 must be present.  o If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1120) of Form 1040 must be present.	Pg 104
362	o Form 8853 - <b>If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.</b>  <b>If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax box (SEQ 260) is equal to "X", then Total taxable MSA Distributions (SEQ 270) must be blank.</b>	Pg 137
363	o Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.	Pg 137

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
364	<ul style="list-style-type: none"><li>o Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.</li><li>o If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.</li></ul>	Pg 104
365	<ul style="list-style-type: none"><li>o Form 8853 - If Primary Self HDHP Coverage Box (SEQ 050) equals "X" or Spouse Self HDHP Coverage Box (SEQ 110) equals "X", then Limitation Amount (SEQ 180) cannot exceed \$2250.</li><li>o If Primary Family HDHP Coverage Box (SEQ 060) equals "X" or Spouse Family HDHP Box (SEQ 120) equals "X", then Limitation Amount (SEQ 180) cannot exceed \$4500.</li></ul>	Pg 137
366-369	Reserved	
370	<ul style="list-style-type: none"><li>o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.</li></ul>	Pg 99
371	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
372	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Child Tax Credit (SEQ 940) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".</li></ul>	Pg 100
373	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.</li><li>o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and at least three Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".</li></ul>	Pg 100
374	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 120) from Form 8812.</li></ul>	Pg 85, 100

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
375-378	Reserved	
379	o Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	Pg 138
380	o Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 138
381	o Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers.)	Pg 138
382	o Form 1040/1040A - If Education Credits (SEQ 950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 950) must be significant.	Pg 100
383	o Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.	Pg 138
384	o Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$50,000.	Pg 100
385	o Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.	Pg 138

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.	Pg 100
387	o Form 1040/1040A - The Education Credits cannot exceed \$5500. o Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$4500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.	Pg 100, 138
388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".	Pg 100
389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed <b>\$1500</b> .	Pg 100
390	o Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060). o One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).	Pg 114
391	o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 050, SEQ 060, SEQ 070, SEQ 080, SEQ 090, SEQ 110, SEQ 120, SEQ 130, SEQ 150, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.	Pg 114
392	o Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.	Pg 114
393	o Schedule J - When Add Lines 4,8,12,and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).	Pg 114
394	o Reserved	

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
395	<ul style="list-style-type: none"><li>o Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.</li><li>o When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.</li></ul>	Pg 139
396	<ul style="list-style-type: none"><li>o Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.</li><li>o Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.</li><li>o Type of Account (SEQ 050) must equal "1" or "2".</li></ul>	Pg 139
397	<ul style="list-style-type: none"><li>o Form Payment - When the return is transmitted to the IRS on or before April <b>17</b> of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April <b>17</b>.</li><li>o When the return is transmitted to IRS after April <b>17</b>, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.</li><li>o <b>The year of the Requested Payment Date (SEQ 080) must equal the current processing year.</b></li></ul>	Pg 139
398,399	Reserved	
400	<ul style="list-style-type: none"><li>o State Record - The Generic Record must be present in the state data packet.</li><li>o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.</li></ul>	Pg 140, 150
401	<ul style="list-style-type: none"><li>o State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.</li><li>o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.</li></ul>	Pg 140, 150

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
402	o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.	Pg 140, 151
403	o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.	Pg 140, 151
404	o State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.  o The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.	Pg 140, 151
405	o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).	Pg 140, 151
406	o State Record - If the EFIN contains an out of service center DO, and Form 2555 or Form 2555EZ is not present, then State Data must be present.	Pg 120, 140, 151
407	o State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.	Pg 140, 151
408	o State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.	Pg 140, 151
409-419	Reserved	
420	o Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Other Payments (SEQ 1210) must be significant, and vice versa.	Pg 104
421	o Form 1040 - When Other Payments (SEQ 1210) is significant, Total Payments (SEQ 1250) must be significant.	Pg 105

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
422	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:</li><li>o When Nontaxable Use of Gasoline Credit Amount (SEQ 050) is greater than zero, at least one of the following must be significant: SEQ 010, 020, 039, or 049.</li><li>o When Nontaxable Use of Gasohol Credit Amount (SEQ 120) is greater than zero, at least one of the following must be significant: SEQ 070, 090, or 110.</li><li>o When Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 144) is greater than zero, then at least one of the following must be significant: SEQ 126, 138, or 143.</li><li>o When Nontaxable Use of Diesel Fuel/Kerosene Credit Amt (SEQ 178) is greater than zero, then at least one of the following must be significant: SEQ 162 or 174.</li><li>o When Non Taxable of Train Use Credit Amt (SEQ 188) is greater than zero, then Diesel Fuel/Kerosene Train Use Gallons (SEQ 186) must be significant.</li><li>o When Certain Intercity and Local Bus Use Credit Amt (SEQ 202) is greater than zero, then Certain Intercity and Local Bus Use Gallons (SEQ 196) must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Tax Credit Amt (SEQ 248) is greater than zero, then at least one of the following must be significant: SEQ 208, 218, or 242.</li><li>o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 294) is greater than zero, then at least one of the following must be significant: SEQ 286 or 292.</li><li>o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 329) is greater than zero, then at least one of the following must be significant: SEQ 309, 314, or 322.</li><li>o When Use of LPG in Certain Buses Credit Amount (SEQ 346) is greater than zero, then at least one of the following must be significant: SEQ 336 or 342.</li><li>o When Gasohol Blenders Tax Credit Amount (SEQ 390) is greater than zero, then at least one of the following must be significant: SEQ 360, 363, 370, 373, 380, or 383.</li></ul>	Pg 123

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
423	o Form 4136 - <b>If Evidence of Dyed Diesel Fuel/Kerosene Exception</b> Box (SEQ 152) equals "X", <b>Evidence of Dyed Diesel Fuel/Kerosene Explanation</b> (SEQ 146) must equal "STMbnn" <b>and vice versa</b> .	Pg 123
424	o Form 4136 - If <b>Evidence of Dyed Diesel Fuel Exception</b> Box (SEQ 278) equals "X", then <b>Evidence of Dyed Diesel Fuel Explanation</b> (SEQ 274) must equal "STMbnn" and vice versa; and Undyed Diesel Fuel UV Registration No (SEQ 272) must be significant.  o If <b>Evidence of Dyed Kerosene Exception</b> Box (SEQ 302) equals "X", then <b>Evidence of Dyed Kerosene Explanation</b> (SEQ 299) must equal "STMbnn" and vice versa; and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 297), or Undyed Kerosene UP Registration No (SEQ 298).	Pg 124
425	o Form 4136 - If Total Income Tax Credit Amount (SEQ 450) is significant, then at least one of the "credit amounts" (SEQ 050, 120, 144, 178, 188, 202, 248, 294, 329, 346, 390) must be significant.	Pg 124
426	o Form 1040 - Other Payments (SEQ 1210) must equal Total Income Tax Credit Amount (SEQ 450) from Form 4136, when either field is significant.	Pg 85, 105

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
427	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:</li><li>o When Nontaxable Use of Gasoline Gallons (SEQ 039 or 049) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 031 or 041) must be significant.</li><li>o When Gasohol 10% Alcohol Gallons (SEQ 070) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 060) must be significant.</li><li>o When Gasohol 7.7% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 080) must be significant.</li><li>o When Gasohol 5.7% Alcohol Gallons (SEQ 110) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 100) must be significant.</li><li>o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 138 or 143) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 132 or 139) must be significant.</li><li>o When Nontaxable Use of Diesel Fuel Gallons (SEQ 162) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 156) must be significant.</li><li>o When Nontaxable Use of Diesel Kerosene Gallons (SEQ 174) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 166) must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Gallons (SEQ 218 or 242) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 212 or 232) must be significant.</li></ul>	Pg 124
428-429	Reserved	
430	<ul style="list-style-type: none"><li>o Form 8271 - If any one of the following Investor group items is significant, then all must be significant: Investor's Name (SEQ 010), Investor's Identifying Number (SEQ 020), Investor's Tax year Ended (SEQ 030).</li></ul>	Pg 129

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
<b>431</b>	<ul style="list-style-type: none"><li>o Form 8271 - Investor's Name (SEQ 010) must equal Name-Line 1 (SEQ 060) of Form 1040.</li><li>o Investor's Identifying Number (SEQ 020) must equal Primary SSN (SEQ 010) of Form 1040.</li><li>o Investor's Tax Year Ended (SEQ 030) must equal the current tax year.</li></ul>	Pg 129
<b>432</b>	<ul style="list-style-type: none"><li>o Form 8271 - When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name - 1 (SEQ 040) or Tax Shelter Registration Number -1 (SEQ 050) or Name of Person Who Applied for Registration -1 (SEQ 060) or Tax Shelter Identifying Number -1 (SEQ 070).</li></ul>	Pg 129
<b>433-434</b>	Reserved	
<b>435</b>	<ul style="list-style-type: none"><li>o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25,000.</li><li>o When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25,000.</li></ul>	Pg 130
<b>436</b>	<ul style="list-style-type: none"><li>o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant, it must equal Special Allowance for Rental Activity (SEQ 135) of Form 8582.</li><li>When Special Allowance for Rental Activity (SEQ 340) is Significant, it must equal Special Allowance for Rental Activity (SEQ 135) of Form 8582.</li></ul>	Pg 130
<b>437</b>	<ul style="list-style-type: none"><li>o Form 8582-CR - Modified Adjusted Gross Income (SEQ 310) cannot be less than zero.</li></ul>	Pg 130
<b>438-439</b>	Reserved	
<b>440</b>	<ul style="list-style-type: none"><li>o Tax Form - For the On-Line ECN Pilot, the e-file Customer Number (ECN) in the Primary Taxpayer Signature (SEQ 1321) must match data from the IRS Master File.</li><li>o For the On-Line ECN Pilot, if Filing Status (SEQ 130) equals "2", then the e-file Customer Number (ECN) in the Spouse Signature (SEQ 1324) must match data from the IRS Master File.</li></ul>	Pg 94

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
441	<ul style="list-style-type: none"><li>o Tax Form - For the On-Line ECN Pilot, if Filing Status (SEQ 130) equals "2" and an e-file Customer Number (ECN) is present in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the ECN must be present in both fields.</li><li>o For the Practitioner PIN Pilot, if Filing Status (SEQ 130) equals "2" and a Personal Identification Number (PIN) is present in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the PIN must be present in both fields.</li></ul>	Pg 94
442	<ul style="list-style-type: none"><li>o Tax Form - For On-Line ECN Pilot, <b>if an e-file Customer Number (ECN)</b> is present in either the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Form, then the On-line Jurat/Disclosure <b>Version Indicator</b> (SEQ 1319) of the Tax Form and the Signature Date (Field 33) of the Summary Record must be present.</li><li>For the Practitioner PIN Pilot, <b>if a Personal Identification Number (PIN)</b> is present, then the Jurat/Disclosure <b>Version Indicator</b> (SEQ 1319) of the Tax Form and the Signature Date (Field 33) of the Summary Record must be present.</li></ul>	Pg 94
443	<ul style="list-style-type: none"><li>o Tax Form - For the Practitioner PIN Pilot, the first six positions of the Name of Paid Preparer (SEQ 1340) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</li></ul>	Pg 94
444	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
445	<ul style="list-style-type: none"><li>o Tax Form - For the Practitioner PIN Pilot, if Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) is significant, then Name of Paid Preparer (SEQ 1340) must be numeric.</li><li>o Data may be entered in the following fields of the Summary Record only when the return is an On-Line Return: Primary Date of Birth (Field 34) and Spouse Date of Birth (Field 35).</li></ul>	Pg 94
446	<ul style="list-style-type: none"><li>o Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 272) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 286) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 292) must be present, and vice versa.</li></ul>	Pg 125

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
447	<ul style="list-style-type: none"><li>o Form 4136 - When Undyed Kerosene UV Registration No (SEQ 297) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 309) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 314) must be present, and vice versa.</li></ul> <ul style="list-style-type: none"><li>When Other Sales of Undyed Kerosene Gallons (SEQ 322) is present, then Undyed Kerosene UP Registration No (SEQ 298) must be present and vice versa.</li></ul>	Pg 125
448,449	Reserved	
450	<ul style="list-style-type: none"><li>o Form 8606 - Nondeductible IRA Name (SEQ 005) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.</li></ul>	Pg 132
451	<ul style="list-style-type: none"><li>o Form 8606 - Nondeductible IRA Name (SEQ 005) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (&lt;), and space.</li><li>o Nondeductible IRA Name (SEQ 005) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.</li></ul>	Pg 132
452	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.</li><li>o When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).</li></ul>	Pg 120
453	<ul style="list-style-type: none"><li>o Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed <b>\$74,000</b>.</li></ul>	Pg 120
454	<ul style="list-style-type: none"><li>o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.</li></ul>	Pg 105

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
455	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).</li><li>o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).</li></ul>	Pg 120
456	<ul style="list-style-type: none"><li>o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.</li><li>o When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.</li></ul>	Pg 105
457	<ul style="list-style-type: none"><li>o Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.</li></ul>	Pg 83, 105
458	<ul style="list-style-type: none"><li>o Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.</li></ul>	Pg 105
459	<ul style="list-style-type: none"><li>o Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.</li></ul>	Pg 83, 105

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
460	<ul style="list-style-type: none"><li>o Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.</li> <li>o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 1031199<del>9</del>), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101199<del>8</del>).  </li> <li>o Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.</li> <li>o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 1031199<del>9</del>), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 0101199<del>8</del>).  </li> <li>o Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.</li></ul>	Pg 121
461	<ul style="list-style-type: none"><li>o Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.</li></ul>	Pg 121
462	<ul style="list-style-type: none"><li>o Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).</li></ul>	Pg 121

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
463	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code.</li><li>o Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code.</li><li>o Refer to Attachment 9 for Post of Duty Codes.</li></ul>	Pg 122
464	<ul style="list-style-type: none"><li>o Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City &amp; Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.</li></ul>	Pg 122
465	<ul style="list-style-type: none"><li>o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).</li></ul>	Pg 122
466	<ul style="list-style-type: none"><li>o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).</li></ul>	Pg 122
467	<ul style="list-style-type: none"><li>o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.</li></ul>	Pg 122
468	<ul style="list-style-type: none"><li>o Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.</li></ul>	Pg 122
469	<ul style="list-style-type: none"><li>o Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.</li></ul>	Pg 122
470	<ul style="list-style-type: none"><li>o Form 2555EZ - For each of the following, only one box can equal "X": Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020); Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060); Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).</li></ul>	Pg 122
471	<ul style="list-style-type: none"><li>o Form 2555 - Part II or Part III must be present, but not both.</li></ul>	Pg 122
472	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - Must be transmitted to the Austin Service Center using an Andover Service Center EFIN.</li></ul>	Pg 122

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
473-474	Reserved	
475	o Form 8812 - The following fields cannot equal "X": Amount on Line 5 - Yes Box (SEQ 046), Amount on Line 8 - Yes Box (SEQ 076), or Amount on Line 9 - Yes Box (SEQ 130).	Pg 133
476	o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).	Pg 111
477-479	Reserved	
480	o Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 8 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 135
481	o Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.  o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).  o Eligible Child Name Control (SEQ 030, 110) must be in the correct format. See Section 7.01 for Name Control format.	Pg 135
482	o Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.	Pg 135
483	o Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.	Pg 135
484	o Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1981", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".	Pg 135

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
485	o Form 8839 - Modified AGI (SEQ 240) and Modified AGI (SEQ 390) must be less than \$115000.	Pg 135
486	o Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.	Pg 100
487	o Form 8839 - If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.  o If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.	Pg 135
488-489	Reserved	
490	o Summary Record - Year of the Electronic Postmark Date (Field 39) must equal the current processing year.	Pg 141
491	o Summary Record -The following three fields must be present: Electronic Postmark Date (Field 39), Electronic Postmark Time (Field 40), Electronic Postmark Time Zone (Field 41). (For Authorized Electronic Postmark Transmitters only).	Pg 141
492	o Form 1040/1040A/1040EZ - When the Electronic Postmark fields are present, then the ETIN of the Return Sequence Number must be a valid ETIN for that processing Service Center.	Pg 91
493	o Summary Record - Software Identification Number (Field 32) must be present.	Pg 141
494-499	Reserved	
500	o Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.	Pg 77
501	o Qualifying SSN (SEQ 050, 120) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.  o Qualifying SSN (SEQ 050, 120) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.	Pg 77

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
502	o Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.	Pg 78
503	o Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.	Pg 78
504	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.	Pg 78
505	o Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.	Pg 78
506	o Qualifying SSN (SEQ 050, 120) of Schedule EIC was previously used for the same purpose.	Pg 78
507	o Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.	Pg 78
508	o Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing <b>status 2-Married filing joint status (SEQ 130)</b> ; or Secondary SSN (SEQ 030) has been used as a Primary SSN on another return.	Pg 78
509	o Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.	Pg 78
510	o Primary SSN (SEQ 010) <b>and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.</b>	Pg 78
511	o Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) <b>other than "3" or "4"</b> , and was also used as a Secondary SSN (SEQ 030) on another return with filing status value "3".	-  Pg 78

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**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
512	o Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.	Pg 78
513	o Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.	Pg 79
514	o Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.	Pg 79
515	o Primary SSN (SEQ 010) was used as a Primary SSN more than once.	Pg 79
516-517	Reserved	
518	o Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R has an operational date on the IRS Master File that is equal to the current processing year. The operational date must be prior to the current processing year.	Pg 79
519	o Reserved	
520	o Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.	Pg 79
521	o Date of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 050) and Qualifying SSN - 2 (SEQ 120) of Schedule EIC.	Pg 79
522	o Primary Date of Birth (Field 34) in the Summary Record of an On-Line Return does not match data from the IRS Master File.	Pg 79
523	o Spouse Date of Birth (Field 35) in the Summary Record of an On-Line Return does not match data from the IRS Master File.	Pg 79
524	o Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.	Pg 79

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
525	o Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.	Pg 79
526	o Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.	Pg 79
527	o Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.	Pg 79
528	o Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.	Pg 80
529-599	Reserved	
600	o Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.	Pg 80
<b>601</b>	o <b>Reserved</b>	-
602	o Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.	Pg 137
603	o Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.	Pg 137
604	o Form 8862 - When Schedule EIC is not present, Part II of Form 8862 must contain significant entries.	Pg 137
605	o Form 8862 - When Schedule EIC is present, Part III of Form 8862 must contain significant entries.	Pg 137
<b>606</b>	o Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	Pg 91
607-649	Reserved	
<b>650</b>	o Form 8586 - When Regular Tax Before Credits (SEQ 170) is significant, it must equal Tax (SEQ 915) of Form 1040.	<b>Pg 131</b>

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
651	o Form 8586 - When Credit for Child and Dependent Care Exp (F2441) (SEQ 180) is significant, it must equal Credit for Child and Dependent Care (SEQ 330) of Form 2441 or Credit for Child and Dependent Care (SEQ 925) of Form 1040.	Pg 131
652	o Form 8586 - When Credit for the Elderly or the Disabled ( Sch R) (SEQ 190) is significant, it must equal Credit (SEQ 250) of Schedule R or Credit for Elderly or Disabled (SEQ 930) of Form 1040	Pg 131
653	o Form 8586 - When Child Tax Credit (F1040) (SEQ 200) is significant, it must equal Child Tax Credit (SEQ 940) of Form 1040.	Pg 131
654	o Form 8586 - When Education Credits (F8863) (SEQ 210) is significant, it must equal Education Credits (SEQ 590) of Form 8863 or Education Credits (Form 8633) (SEQ 950) of Form 1040.	Pg 131
655	o Form 8586 - When Mortgage Interest Credit (F8396) (SEQ 220) is significant, it must equal Mortgage Interest Credit (SEQ 170) of Form 8396.	Pg 131
656	o Form 8586 - When Adoption Credit (F8839) (SEQ 230) is significant, it must equal Add Lines 12 and 13 (SEQ 289) of Form 8839 or Adoption Credit (SEQ 960) of Form 1040.	Pg 131
657	o Form 8586 - Flow-through Entity EIN (SEQ 120) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.	Pg 131
658	o Form 8586 - When Foreign Tax Credit (SEQ 250) is significant, it must equal Foreign Tax Credit (SEQ 990) of Form 1040.	Pg 131
659	o Form 8586 - When Credit for Fuel from a Nonconventional Source (SEQ 270) is significant, Nonconventional Source Fuel Credit (SEQ 1025) must equal "STMbnn" of Form 1040.	Pg 131
660-699	Reserved	
700	o Form 6781 - When Mixed Straddle Account Election Box (SEQ 040) equals "X", Statement Required by Regulations (SEQ 050) must equal "STMbnn".	Pg 129
701	o Form 6781 - When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain "STMbnn".	Pg 129

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
702	o Form 6781 -When one of the following fields is significant: Short-Term Capital Gain or Loss (SEQ 240) or Short-Term Portion of Recognized Loss (SEQ 460) or Short-Term Portion of Gains -1 (SEQ 640) then, Net ST Gain or Loss for Entire Year (SEQ 715 ) of Schedule D must be significant.	Pg 129
703	o Form 6781 - When one of the following fields is significant: Long-Term Capital Gain or Loss (SEQ 250) or Long Term Portion of Recognized Loss (SEQ 470) or Long Term Portion of Gains -1 (SEQ 650) then, Net LT Gain or Loss for Entire Year (SEQ 1720) of Schedule D must be significant.	Pg 129
704-709	Reserved	
710	o Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330)(RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.  o Bank Account Number (SEQ 340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".	Pg 139
711-804	Reserved	
805	o TRANS Record B (TRANB) must be present.	Pg 73
806	o TRANS Record A (TRANA) - Processing Site (Field 5) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.	Pg 73
807-821	Reserved	
822	o TRANS Record A (TRANA) - Transmission Sequence for Julian Day (Field 9) matches a previously accepted transmission (Duplicate Transmission).	Pg 73

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>												
823	o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 73												
824	o TRANS Record A (TRANA) - Transmitter EFIN (Field 12) must be present.	Pg 73												
825	o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-999 for dedicated/leased line), and RECAP.  o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.	Pg 73												
826-829	Reserved													
830	o RECAP Record - Total EFT (Field 3) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.	Pg 74												
831	o RECAP Record - Total Return Count (Field 4) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	Pg 74												
832-839	Reserved													
840	o RECAP Record - The following fields must equal those in the Trans Record A (TRANA): <table><tr><td>IDENTIFICATION</td><td>TRANA</td><td>RECAP</td></tr><tr><td>ETIN plus Transmitter's Use Code</td><td>Field 7</td><td>Field 5</td></tr><tr><td>Julian Day of Transmission</td><td>Field 8</td><td>Field 6</td></tr><tr><td>Transmission Sequence Number for Julian Day</td><td>Field 9</td><td>Field 7</td></tr></table>	IDENTIFICATION	TRANA	RECAP	ETIN plus Transmitter's Use Code	Field 7	Field 5	Julian Day of Transmission	Field 8	Field 6	Transmission Sequence Number for Julian Day	Field 9	Field 7	Pg 74
IDENTIFICATION	TRANA	RECAP												
ETIN plus Transmitter's Use Code	Field 7	Field 5												
Julian Day of Transmission	Field 8	Field 6												
Transmission Sequence Number for Julian Day	Field 9	Field 7												
841-899	Reserved													
900	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.	Pg 80												

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
901	o <b>Reserved</b>	-
902	o Declaration Control Number (DCN) (Field 10) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year, and cannot be duplicated in the same "drain" of returns from the FEPS within a transmission.	Pg 80 -
903	o Secondary SSN (SEQ 030) of the Tax Form cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.	Pg 80
904	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	Pg 80
905	o Declaration Control Number (DCN) (Field 10) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.	<b>Pg 80</b>
906	o Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	Pg 80
907-998	Reserved	
999	o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".	Pg 32, 80

## ATTACHMENT 2

### ACCEPTABLE ABBREVIATIONS

<u>Word</u>	<u>Abbreviation</u>	<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	1/4 *
Avenue	AVE	One-quarter	
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care of, or	%	Place	PL
In Care of		Post Office Box, or	PO BOX
Circle	CIR	P.O. Box	
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	RR
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

\* (For all fractions, enter a space before and after the number, e.g.,  
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see Document 7475,  
Catalogue # 7046E, State Abbreviations, Major City Codes and Address  
Abbreviations.

**ATTACHMENT 3**

**STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES**

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn	Mississippi	MS	386nn-397nn
Alaska	AK	995nn-999nn	Missouri	MO	630nn-658nn
Arizona	AZ	850nn-865nn	Montana	MT	590nn-599nn
Arkansas	AR	716nn-729nn, 75502	Nebraska	NE	680nn-693nn
California	CA	900nn-908nn, 910nn-961nn	Nevada	NV	889nn-898nn
Colorado	CO	800nn-816nn	New Hampshire	NH	030nn-038nn
Connecticut	CT	060nn-069nn	New Jersey	NJ	070nn-089nn
Delaware	DE	197nn-199nn	New Mexico	NM	870nn-884nn
District of Columbia	DC	200nn-205nn	New York	NY	004nn,005nn, 06390, 100nn-149nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn	North Carolina	NC	270nn-289nn
Georgia	GA	300nn-319nn, 399nn	North Dakota	ND	580nn-588nn
Hawaii	HI	967nn,968nn	Ohio	OH	430nn-459nn
Idaho	ID	832nn-838nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
Illinois	IL	600nn-629nn	Oregon	OR	970nn-979nn
Indiana	IN	460nn-479nn	Pennsylvania	PA	150nn-196nn
Iowa	IA	500nn-528nn	Rhode Island	RI	028nn,029nn
Kansas	KS	660nn-679nn	South Carolina	SC	290nn-299nn
Kentucky	KY	400nn-427nn, 45275	South Dakota	SD	570nn-577nn
Louisiana	LA	700nn-714nn, 71749	Tennessee	TN	370nn-385nn
Maine	ME	03801, 039nn-049nn	Texas	TX	733nn,73949, 750nn-799nn
Maryland	MD	20331, 206nn-219nn	Utah	UT	840nn-847nn
Massachusetts	MA	010nn-027nn, 055nn	Vermont	VT	050nn-054nn, 056nn-059nn
Michigan	MI	480nn-499nn	Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Minnesota	MN	550nn-567nn	Washington	WA	980nn-986nn, 988nn-994nn
			West Virginia	WV	247nn-268nn
			Wisconsin	WI	49936, 530nn-549nn
			Wyoming	WY	820nn-831nn

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

ATTACHMENT 5

**RETURN AND ATTACHMENT SEQUENCE NUMBER ORDERS**

Returns can be submitted in the order of Return Sequence Number or Attachment Sequence Number. The Record Numbers will be used to identify the schedule or form to which an Error Reject Code pertains.

RETURN SEQUENCE NUMBER

<u>Schedule or Form</u>	<u>Record Number</u>	<u>Schedule or Form</u>	<u>Record Number</u>
Form 1040/1040A/1040EZ	01	Form 4835	37
Schedule A	07	Form 4952	72
Schedule B/Schedule 1	08	Form 4970	73
Schedule C/Schedule C-EZ	09	Form 4972	28
Schedule D	12	Form 5329	29
Schedule E	13	Form 6198	31
Schedule EIC	43	Form 6251	32
Schedule F	14	Form 6252	79
Schedule H	44	<b>Form 6781</b>	<b>82</b>
<b>Schedule J</b>	<b>20</b>	<b>Form 8271</b>	<b>71</b>
Schedule R/Schedule 3	16	Form 8283	55
Schedule SE	17	Form 8396	53
Form W-2	02	Form 8582	88
Form W-2G	03	<b>Form 8582-CR</b>	<b>89</b>
Form 1099-R	04	<b>Form 8586</b>	<b>76</b>
Form 1116	19	Form 8606	48
Form 2106	54	Form 8615	33
		Form 8812	47
Form 2210/Form 2210F	06	Form 8814	40
Form 2441/Schedule 2	21	Form 8815	57
Form 2555/Form 2555EZ	34	Form 8828	64
Form 3903	62	Form 8829	66
Form 4136	23	Form 8839	38
Form 4137	24	Form 8853	39
Form 4255	65	Form 8862	* 70
Form 4562	67	Form 8863	<b>51</b>
Form 4684	26	Form 9465	95
Form 4797	27	Form Payment	96
		Statement Records	98
		State Records	97
		Summary Record	99

\* Attachment Sequence Number (Record Number) for electronic returns only

ATTACHMENT 5

RETURN AND ATTACHMENT SEQUENCE NUMBER ORDERS

ATTACHMENT SEQUENCE NUMBER ORDER

<u>Record Number</u>	<u>Schedule or Form</u>	<u>Record Number</u>	<u>Schedule or Form</u>
01	Form 1040/Form 1040A/ Form 1040EZ	34	Form 2555/ Form 2555EZ
02	Form W-2	37	Form 4835
03	Form W-2G	38	Form 8839
04	Form 1099-R	39	Form 8853
06	Form 2210/Form 2210F	40	Form 8814
07	Schedule A	43	Schedule EIC
08	Schedule B/ Schedule 1	44	Schedule H
09	Schedule C/ Schedule C-EZ	47	Form 8812
12	Schedule D	48	Form 8606
13	Schedule E	51	Form 8863
14	Schedule F	53	Form 8396
16	Schedule R/ Schedule 3	54	Form 2106
17	Schedule SE	55	Form 8283
19	Form 1116	57	Form 8815
20	Schedule J	62	Form 3903
21	Form 2441/Schedule 2	64	Form 8828
23	Form 4136	65	Form 4255
24	Form 4137	66	Form 8829
26	Form 4684	67	Form 4562
27	Form 4797	* 70	Form 8862
28	Form 4972	71	<b>Form 8271</b>
29	Form 5329	72	Form 4952
31	Form 6198	73	Form 4970
32	Form 6251	76	<b>Form 8586</b>
33	Form 8615	79	Form 6252
		82	<b>Form 6781</b>
		88	Form 8582
		89	<b>Form 8582-CR</b>
		95	<b>Form 9465</b>
		96	Form Payment
		** 98	Statement Records
		** 97	State Records
		99	Summary Record

\* Attachment Sequence Number (Record Number) for electronic returns only

\*\* Exception to Attachment Sequence Number Order

**ATTACHMENT 6**

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453**

**1. Non-Paid Preparer Field for IRS-Sponsored Programs**

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include VITA, Tax Counseling for the Elderly, Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1330 of the tax form record:

"IRS-PREPARED"  
"IRS-REVIEWED"  
"TCE"  
"VITA"

In all other cases, enter blanks for fixed format or omit the field for variable format.

**2. Self-Prepared Returns**

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453

3. Paid Preparer

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/**Preparer TIN**) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/**Preparer TIN**) and SEQ 1380 (Preparer Firm EIN) should be present.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

**ATTACHMENT 6**

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND  
FORM 8453**

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

(1) Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/ **PTIN** | or EIN, as appropriate, as well as the Firm Name and Address data.

(2) Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/ **PTIN**, as well as | the Firm EIN, Firm Name and Address data.

(3) Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/ **PTIN** in this | case.

**ATTACHMENT 7**

**DISTRICT OFFICE CODES FOR EIN'S and EFIN'S**

**DISTRICT OFFICE CODES FOR EIN'S**

The first two digits of a valid Employer Identification Number (EIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;  
  
11;  
  
13, 14, 15, 16;  
  
21, 22, 23, 24, 25;  
  
31;  
  
33, 34, 35, 36, 37, 38, 39;  
  
41, 42, 43, 44, 45, 46, 47, 48;  
  
51, 52, 53, 54, 55, 56, 57, 58, 59;  
  
61, 62, 63, 64, 65, 66, 67, 68;  
  
71, 72, 73, 74, 75, 76, 77;  
  
81, 82, 83, 84, 85, 86, 87, 88;  
  
91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 7

DISTRICT OFFICE CODES FOR EIN'S AND EFIN'Sb

DISTRICT OFFICE CODES FOR EFIN'S

The first two digits of a valid **Electronic Filer Identification Number** (EFIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;

08;

10, 11;

13, 14;

16, 17, 18;

21, 22, 23;

25;

29;

31, 32, 33, 34, 35, 36, 37, 38, 39;

41, 42, 43, 44, 45, 46, 47, 48, 49;

51, 52, 53, 54, 55, 56, 57, 58, 59;

61, 62, 63, 64, 65;

68;

71, 72, 73, 74, 75, 76, 77;

81, 82, 83, 84, 85, 86, 87, 88;

91, 92, 93, 94, 95;

99.



## ATTACHMENT 8

### **SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**

Social Security/Taxpayer Identification Numbers are broken down as follows:

<u>1 2 3</u>	-	<u>4 5</u>	-	<u>6 7 8 9</u>
Area	-	Group	-	Serial

#### Valid Ranges for Social Security Number (SSN) :

001-01-0001 through 690-99-9999 ,

700-01-0001 through 728-99-9999 ,

750-01-0001 through 763-99-9999 .

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

#### Valid Range for Individual Taxpayer Identification Number (ITIN) :

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

#### Valid Range for Adoption Taxpayer Identification Number (ATIN) :

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

If the country is not listed, use Post of Duty Code "85" - Other Countries

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
84	Afars & Issas	84	Brunei
84	Afghanistan		
15	Albania		
84	Algeria		
08	Andorra		
84	Angola		
85	Anguilla		
85	Antarctica		
49	Antigua & Barbuda		
25	Arab Republic of Egypt		
54	Argentina		
85	Armenia		
49	Aruba		
84	Ascension Island		
85	Ashmore & Cartier Islands		
68	Australia		
13	Austria		
15	Azerbaijan		
85	Azores		
44	Bahamas		
25	Bahrain Islands		
85	Baker Islands		
75	Bangladesh		
49	Barbados		
85	Bassas da India		
85	Belarus		
11	Belgium		
45	Belize		
29	Benin		
44	Bermuda		
84	Bhutan		
54	Bolivia		
84	Botswana		
85	Bouvet Island		
53	Brazil		
45	British Honduras		
85	British Indian Ocean Territory		
49	British Virgin Islands		

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
15	Bulgaria	84	Cook Islands
84	Burkina	85	Coral Sea Islands Territory
75	Burma	45	Costa Rica
84	Burundi	84	Cuba
85	Byelarus	19	Cyprus
84	Cambodia	15	Czech Republic
84	Cameroon	84	Dahomey
33	Canada - Alberta	03	Denmark
32	Canada - British Columbia	84	Djibouti
33	Canada - Manitoba	49	Dominica
37	Canada - New Brunswick	44	Dominican Republic
37	Canada - Newfoundland	45	Ecuador
32	Canada - Northwest Territory	25	Egypt
37	Canada - Nova Scotia	45	El Salvador
35	Canada - Ontario	84	Ellice Islands
37	Canada - Prince Edward Island	02	England
34	Canada - Quebec	01	England - London
33	Canada - Saskatchewan	84	Equatorial Guinea
84	Canton & Enderbury Islands	85	Estonia
43	Cape Verde	84	Ethiopia
43	Cayman Islands	85	Europa Island
84	Central African Republic	84	Falkland Islands
75	Ceylon	84	Faroe Islands
84	Chad	85	Federated States of Micronesia
02	Channel Islands	84	Fiji
54	Chile	03	Finland
65	China (Taiwan)	65	Formosa
38	China, People's Republic	08	France
85	Christmas Island (Indian Ocean)	07	France - Paris
84	Christmas Island (Pacific Ocean)	84	French Guinea
85	Clipperton Island	84	French Polynesia
44	Cocos (Keeling) Islands	85	French Southern & Antarctic Lands
45	Colombia	84	Gabon
15	Commonwealth of Independent States (USSR)	84	Gambia
84	Comoro Islands	84	Gaza Strip
84	Congo	15	Georgia
		13	Germany
		84	Ghana
		09	Gibraltar
		84	Gilbert Island

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
85	Glorioso Islands	84	Kampuchea
02	Great Britain	15	Kazakhstan
01	Great Britain - London	29	Kenya
19	Greece	85	Kingman Reef
84	Greenland	84	Kiribati
84	Grenada	85	Korea, Democratic People's
49	Guadeloupe		Rep. of
45	Guatemala	61	Korea, Republic of
02	Guernsey	25	Kuwait
84	Guinea	15	Kyrgyzstan
84	Guinea-Bissau	84	Laos
49	Guyana	15	Latvia
44	Haiti	84	Lebanon
84	Heard Island & McDonald Island	84	Lesotho
14	Holland	09	Liberia
45	Honduras	84	Libya
73	Hong Kong	08	Lichtenstein
85	Howland Island	15	Lithuania
15	Hungary	08	Luxembourg
84	Iceland	85	Macau
75	India	84	Madagascar
74	Indonesia	84	Malawi
84	Iran	74	Malaysia
84	Iraq	84	Maldives
84	Iraq - Saudi Arabia Neutral	84	Mali
	Zone	19	Malta
02	Ireland	85	Marshall Islands
02	Isle of Man	85	Martinique
19	Israel	84	Mauritania
19	Italy	84	Mauritius
18	Italy - Rome	85	Mayotte
84	Ivory Coast	42	Mexico
84	Iwo Jima (Japan)	41	Mexico City
44	Jamaica	85	Micronesia, Federal
84	Jan Mayen		States of
60	Japan	85	Midway Islands
59	Japan - Tokyo	85	Moldova
02	Jersey	08	Monaco
84	Johnston Atoll	84	Mongolia
84	Jordan	49	Montserrat
85	Juan de Nova Island	84	Morocco

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
29	Mozambique	84	Sao Tome and Principe
25	Muscat	24	Saudi Arabia
75	Myanmar	02	Scotland
85	Namibia	84	Senegal
70	Nauru	84	Seychelles
85	Navassa Island	84	Sierra Leone
75	Nepal	74	Singapore
14	Netherlands	15	Slovakia (Slovic Republic)
49	Netherlands Antilles	84	Solomon Islands
84	New Caledonia	84	Somalia
70	New Hebrides (Ranuatn)	28	South Africa
70	New Zealand	85	South-West Africa
45	Nicaragua	85	Southern Rhodesia
85	Niger	84	Southern Yemen
29	Nigeria	15	Soviet Union
84	Niue (New Zealand)	09	Spain
84	Norfolk Island	85	Spratly Islands
02	Northern Ireland	75	Sri Lanka
03	Norway	49	St. Christmas-Nevis
60	Okinawa (Japan)	49	St. Christopher
25	Oman	49	St. Helena
85	Other Countries	49	St. Kitts & Nevis
75	Pakistan	49	St. Lucia Island
85	Palau	37	St. Pierre & Miquelon
85	Palmyra Atoll	49	St. Vincent and the Grenadines
48	Panama	84	Sudan
70	Papua-New Guinea	84	Suriname
54	Paraguay	84	Svalbard
84	Persia	84	Swaziland
54	Peru	03	Sweden
63	Philippines	10	Switzerland
84	Pitcairn Islands	84	Syria
15	Poland	65	Taiwan
09	Portugal	15	Tajikistin
74	Portuguese Timor	84	Tanzania, United Republic of
25	Qatar		
84	Reunion Island		
15	Romania		
15	Russia	75	Thailand
84	Rwanda	49	Tobago
19	San Marino		

ATTACHMENT 9

POST OF DUTY (POD) CODES FOR FORMS 2555/2555 -EZ

<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>	<u>POD</u> <u>Code</u>	<u>Name of</u> <u>Country</u>
84	Togo		
84	Tokelau Islands		
84	Tonga		
49	Trinidad & Tobago		
85	Tromelin Island		
85	Trust Territory of the Pacific Islands		
84	Tunisia		
19	Turkey		
15	Turkmenistan		
43	Turks and Caicos Islands		
84	Tuvalu		
15	Ubekistin		
84	Uganda		
15	Ukraine		
85	Union of Soviet Socialist Republics		
25	United Arab Emirates		
02	United Kingdom		
01	United Kingdom - London		
84	Upper Volta		
54	Uruguay		
85	Uzbekistan		
70	Vanuatu		
18	Vatican City		
49	Venezuela		
84	Vietnam		
85	Wake Island		
02	Wales		
84	Wallis & Futuna		
85	West Bank		
44	West Indies		
85	Western Sahara		
84	Western Samoa		
84	Yemen (Aden)		
24	Yemen (Sanaa)		
15	Yugoslavia		
29	Zaire		
84	Zambia		
29	Zimbabwe		

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1	Form 4255	1
Form 1040A	1	Form 4562	8
Form 1040EZ	1	Form 4684	1
Schedule A	1	Form 4797	1
Schedule B	1	Form 4835	2
Schedule 1	1	Form 4952	1
Schedule C	5	Form 4970	1
Schedule C-EZ	1 per taxpayer*	Form 4972	1 per taxpayer*
Schedule D	1	Form 5329	1 per taxpayer*
Schedule E	5 **	Form 6198	5
Schedule EIC	1	Form 6251	1
Schedule F	2	Form 6252	3
Schedule H	1 per taxpayer*	<b>Form 6781</b>	<b>1</b>
<b>Schedule J</b>	<b>1</b>	<b>Form 8271</b>	<b>1</b>
Schedule R	1	Form 8283	2
Schedule 3	1	Form 8396	1
Schedule SE	1 per taxpayer*	Form 8582	1
Form W-2	20	<b>Form 8582-CR</b>	<b>1</b>
Form W-2G	30	<b>Form 8586</b>	<b>1</b>
Form 1099-R	10	Form 8606	1 per taxpayer*
Form 1116	8	Form 8615	1
Form 2106	1 per taxpayer*	Form 8812	1
		Form 8814	3
Form 2210	1	Form 8815	1
Form 2210F	1	Form 8828	1
Form 2441	1	Form 8829	5 ***
Schedule 2	1	Form 8839	1
Form 2555	1 per taxpayer*	Form 8853	1
Form 2555EZ	1 per taxpayer*	Form 8862	1
Form 3903	2	Form 8863	1
Form 4136	1	Form 9465	1
Form 4137	1 per taxpayer*	Form Payment	1
		ST 0001	1
		ST 0002	9

\* Maximum of two per return on a Joint Return (one for each taxpayer)

\*\* Maximum of 15 (**3** Rental Properties on each Schedule E)

\*\*\* One Form 8829 for each Schedule C

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